

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/255

Dated: 19th October, 2023

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 9 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)“T” dated the 30th June, 2017, and was last amended vide notification F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/111 dated the 18th November, 2021, namely:-

In the said notification,

- (i) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;
- (ii) after clause (i), the following clause shall be inserted, namely: -
“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;
- (iii) in the Explanation, after item (c), the following item shall be inserted, namely, -
“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013).”.

This notification shall come into force with effect from the 20th day of October, 2023.


(Taliremba)

Commissioner & Secretary

Dated: 19th October, 2023

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.II)

Copy to:-

1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.
2. The Principal Secretary to Chief Minister, Nagaland, Kohima
3. The P.S. to all Ministers, Nagaland, Kohima.
4. The Deputy Secretary to Chief Secretary.
5. All the Addl. Chief Secretaries/Principal Secretaries/Commissioner & Secretaries / Secretaries to the Government of Nagaland.
6. The Commissioner, Nagaland, Kohima.
7. The Commissioner of State Taxes, Nagaland, Dimapur.
8. All Deputy Commissioners/Addl. Deputy Commissioners of Nagaland.
9. All Heads of Department.
10. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
11. The Director, Information and Public Relations, Kohima for wide publicity.
12. Guard file.


(Taliremba)

Commissioner & Secretary