

GOVERNMENT OF NAGALAND  
OFFICE OF THE COMMISSIONER OF STATE TAXES  
NAGALAND: DIMAPUR

Dated: 31<sup>st</sup> July, 2023

**NOTIFICATION-01/2023**

In exercise of the powers conferred by the first proviso to section 44 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year.

Sd/-

**(GREGORY THEJAWELIE) IAS**


Commissioner of State Taxes

Nagaland: Dimapur

Dated: 31<sup>st</sup> July, 2023

NO.CT/LEG/GST-NT/12/17 / 676  
Copy to:-

1. The Addl. Chief Secretary & Finance Commissioner to the Government of Nagaland Finance Department (Revenue Branch), Kohima.
2. All Additional Commissioners of State Taxes/ Joint Commissioners of State Taxes, Nagaland, Dimapur for information and necessary action.
3. All Deputy Commissioners of State Taxes/ Assistant Commissioners of State Taxes/Commercial State Tax Officers, Nagaland for information and necessary action.
4. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
5. The Director, Information and Public Relations, Nagaland, Kohima for wide publicity.
6. Guard file.

  
**(GREGORY THEJAWELIE) IAS**  
Commissioner of State Taxes  
Nagaland: Dimapur