

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

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


Dated: 31<sup>st</sup> March 2023

**NOTIFICATION**

In exercise of the powers conferred by section 168A of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017) and in partial modification of the notifications of the Government of Nagaland Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.I)/103 dated the 3<sup>rd</sup> April 2020 and Government of Nagaland Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/53 dated the 1<sup>st</sup> May 2021 and Government of Nagaland Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/149 dated the 5<sup>th</sup> July 2022, the Government, on the recommendations of the Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:—

- (i) for the financial year 2017-18, up to the 31<sup>st</sup> day of December 2023;
- (ii) for the financial year 2018-19, up to the 31<sup>st</sup> day of March 2024;
- (iii) for the financial year 2019-20, up to the 30<sup>th</sup> day of June 2024.

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Copy to:-

  
(Taliremba)  
Commissioner & Secretary  
Dated: 31<sup>st</sup> March 2023

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 P.P.S. to Chief Secretary, Nagaland, Kohima.
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 Publisher, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
11. The Director, Information and Public Relations, Nagaland, Kohima for wide publicity.
12. Office copy/Guard file.



(Taliremba)  
Commissioner & Secretary