

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/233

Dated: 26th July, 2023

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 of Nagaland Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)“D” dated the 30th June, 2017 and last amended vide notification F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/202 dated the 28th February, 2023, namely: -

In the said notification, -

A. in Schedule I –2.5%,

(i) after S. No. 99A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"99B	1905	Un-fried/Un-cooked snack pellets, by whatever name called, manufactured through process of extrusion";

(ii) after S. No. 108 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"108A	2309	Fish soluble paste";

(iii) after S. No. 156A and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"156B	2619	Linz-Donawitz (LD) Slag ";

(iv) after serial number 218A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"218AA	56050020	Imitation zari thread or yarn known by any name in trade parlance";

B. in Schedule II –6%, against S. No. 137, for the entry in column (3), the entry “Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance” shall be substituted;

C. in Schedule III-9%.

- (i) against S. No. 16, in column (3), for the words “toasted bread and similar toasted products”, the words “toasted bread and similar toasted products, unfried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion” shall be substituted;
- (ii) against S. No. 28, for the entry in column (3), the entry “Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag” shall be substituted;

2. This notification shall come into force on 27th July, 2023.


(Taliremba)
Commissioner & Secretary

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

Dated: 26th July, 2023

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.P.S. to Chief Secretary.
4. The P.S. to all Ministers.
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. Office copy.
13. Guard file.


(Taliremba)
Commissioner & Secretary