

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

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

Dated: 3rd June 2021

OFFICE MEMORANDUM

Considering the urgency for adequate supply of Covishield Vaccine in the State, the Office Memorandum No.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/225 dated 27th September 2019 issued by Finance Department is hereby temporary relaxed in respect of Department of Health & Family Welfare, Nagaland, Kohima, so as to enable them to make payment for procurement of Covishield Vaccine to Serum Institute Life Sciences Pvt. Ltd, Pune.

However, to secure the revenue of the State as may be involved, the Department of Health & Family Welfare, Nagaland is advised to;

- (i) Obtain the IGST Invoice bearing the State Code as "13" (Being the State Code of Nagaland);
- (ii) Deduct the TDS @ 2% from the payment(s); and
- (iii) Specify in the supply order itself, that the supplier shall reflect the transactions in appropriate row and column under Table 5A of GSTR-1, Table 3.1(a) and Table 3.2 of GSTR-3B of the relevant return periods.

Sd/ -

(Sentiyaner Imchen)

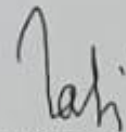
Addl. Chief Secretary and Finance Commissioner

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Copy to:-

1. The Principal Secretary, Department of Health & Family Welfare, Nagaland, Kohima for information.
2. The Principal Director, Health & Family Welfare, Nagaland, Kohima for information and necessary action.
- ✓ 3. The Commissioner of State Taxes, Nagaland, Dimapur for information and necessary action.
4. Office copy.



(Taliremba)

Officer on Special Duty (Finance)