

**GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)**

**CIRCULAR**

**Dated, Kohima, the 24<sup>th</sup> August, 2017**

**NO.FIN/REV-6/GST/2017:::** The undersigned is directed forward herewith letter No. CT/GST-C/160/2016 dated 11<sup>th</sup> August, 2017 along with enclosure for your kind information and timely necessary action.

Sd/-

**(TALIREMBA)**

Officer on Special Duty (Finance)

**NO.FIN/REV-6/GST/2017/436**

**Dated, Kohima, the 24<sup>th</sup> August, 2017**

Copy to:-

- 1. All Administrative Heads of Department.
- 2. All Heads of Department.



**(CHUBASANGLA LONGKUMER)**

Under Secretary to the Govt. of Nagaland

*Handwritten notes:*

1.) Circulate to all concerned for info - act n/a.

2.) Ask Bijju to explain it in our deptt. website.

*Signature*  
5/8/17

*Handwritten notes:*

DCT HQ  
5/9/17

*Handwritten notes:*

Legal./GST  
5/9/17

Office of the Commissioner of Taxes  
 Receipt No... 1764  
 Date... 5-9-17

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

NO.CT/GST-C/160/2016/

Dimapur, August 11, 2017

To,

The Finance Commissioner  
to the Government of Nagaland, Finance Department (Revenue Branch)  
Kohima, Nagaland

Sub:- Transition arrangements for TDS under GST

Sir,

With reference to the above mentioned subject, this is to inform you that the TDS provisions under GST have not yet been finalised by the GST Council due to which there is some delay in the process of implementation. In the interim period, it is suggested that an undertaking in the attached format be filled up by all contractors/suppliers making supplies to Government Departments/agencies, to ensure that GST is not evaded. This should be duly sent to the undersigned by the concerned department.

This is for your kind information and necessary action.

Enclosed: As stated

Yours sincerely,

  
(ASANGBA CHUBA AO, IAS)  
Commissioner of Taxes  
Nagaland: Dimapur

CD (Fin)  
May kindly process

12905  
14/8/17

## ANNEXURE

**Format for declaration by Supplier of Goods or Services or both who received payment(s) without deduction at source of CGST/NGST**

1. Name of Office/Department procuring the supply:-
2. Address of the office/department:-
3. Name of the DDO authorized to make the payment:-
4. Designation of the Officer at SL NO. 3 above:-
5. Name and address of the supplier:-
6. GSTIN:-
7. No. and date of the contract/agreement/purchase order:-
8. Value of the contract/agreement/purchase order:-
9. No. and date of Tax Invoice/ Bill:-
10. Value of Tax Invoice/ Bill:-
11. Nature of supply of goods or services or both:-  
(Please specify whether works contract services/composite supply/mixed supply)
12. Description of goods or services:-
13. GST rate of tax applicable on the supply of goods or services:-  
(Please specify item wise)
14. Date of receipt of payment:-
15. Declaration:-

I, Shri/Smt/\_\_\_\_\_ being the person duly authorized to receive the payment for the supply of the goods or services mentioned above do hereby declare that I shall furnish the details of the transaction covered by this declaration in my GST return in GSTR-1 for the concerned tax period. I understand that failure to do so shall invite the penalty proceedings as provided under the CGST/NGST Acts.

Date: \_\_\_\_\_

(Name of the Signatory)  
Status of the Signatory

(Please specify whether proprietor/director/partner/manager/authorized signatory etc)  
**\*This declaration is to be forwarded by the concerned office/department to the Office of the Commissioner of Taxes, Nagaland, Opp. DC Office, Dimapur-Nagaland within 15 days from the date of payment to the supplier.**