

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

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

Dated: 8th March, 2019

ORDER-03/2019-State Tax

Whereas, clause (c) of sub-section (3) of section 31 the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

Now, Therefore, in exercise of the powers conferred by section 172 of the said Act, the State Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Nagaland Goods and Services Tax (Third Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of section 31 of the said Act shall apply to a person paying tax under notification F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1) 78 dated 07.03.2019.


(Taliremba)

Officer on Special Duty (Finance)
Dated: 8th March, 2019

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Copy to:-

1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.
2. The Commissioner & Secretary to Chief Minister, Nagaland, Kohima
3. OSD to CS for information of the Chief Secretary.
4. The P.S. to all Ministers, 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 Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
11. The Director, Information and Public Relations, Kohima for wide publicity.
12. Guard file.


(Taliremba)

Officer on Special Duty (Finance)