



सत्यमेव जयते

**THE NAGALAND GAZETTE
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No. 37 Kohima, Wednesday, November 23, 2011, Agrahayana 2, 1933 (Saka)

NOTIFICATION

Dated Kohima, the 23rd November, 2011

F. No. FIN/TAX/40/90 :: In exercise of the powers conferred by Section 22 of the Nagaland Value Added Tax Act, 2005, the Governor of Nagaland is pleased to make the following amendment to Schedule-V of the Nagaland Value Added Tax Act, 2005 as follows:

1. In entry 67 of **Schedule IV**, the word "*I.T products including computers, telephones, cell phones, DVD and CD & parts thereof, teleprinter and wireless equipment and parts thereof*" shall be substituted by the following:

"I.T products including computers, telephones, cell phones, DVD and CD & parts thereof, teleprinter and wireless equipment and parts thereof other than Videotapes and mobile phones, the maximum retail price of which exceeds rupees fifteen thousand and above."

2. In the existing **Schedule V**- list of goods taxable @ 13.25%, a new entry shall be inserted after the existing serial number 173, namely:-

174	<i>Videotapes and mobile phones the maximum retail price per piece of which exceeds rupees fifteen thousand and above.</i>
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This Notification shall come into effect from the date of its publication in the Official Gazette.

Sd/-

Toshi Aier

Addl. Chief Secretary & Finance Commissioner.