

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

NOTIFICATION

Dated: 21st August, 2018

No.FIN/REV/VAT/ALC/18: In exercise of powers conferred by section 22 and section 52 of the Nagaland Value Added Tax Act, 2005, and in supersession of Government Notification No. FIN/REV-3/15/2001 dated 16th July 2015, the Governor of Nagaland is pleased to order that the rate of tax on sales of alcoholic liquor for human consumption to or by the Canteen Store Department (CSD), Government of India, in the State of Nagaland for the purpose of resale to Unit Run Canteen (URC) or defence personnel strictly for their personal consumption shall stand increased from 5% to 15%.

This Notification shall come in to effect from the 5th of September 2018.

Office of the Commissioner of Taxes

Receipt No.....824.....
Date.....28.8.18.....

Sd/-

Temjen Toy

Chief Secretary & Finance Commissioner

Dated: 21st August, 2018

No.FIN/REV/VAT/ALC/18 / 236


Copy to:-

1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.
2. The Commissioner & Secretary to Chief Minister, Nagaland, Kohima
3. The P.S. to all Ministers, Nagaland Kohima.
4. OSD to CS for information of the Chief Secretary.
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.

kg.

For circulation to all concerned and to upload in the dept. website
24/8/18

Sulsony,
24/8/18


21 08 18

(Temjen Toy)

Chief Secretary & Finance Commissioner