

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

Dated: 17th September, 2025

NOTIFICATION-07/2025

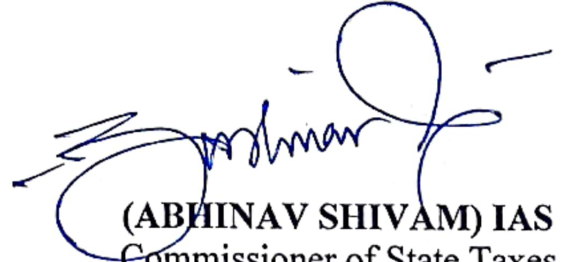
In exercise of the powers conferred by the first proviso to sub-section (1) of section 44 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the Commissioner, on the recommendations of the Council, in respect of filing of annual return for the financial year 2024-25 onwards, hereby exempts the registered person whose aggregate turnover in any financial year is up to two crore rupees, from filing annual return that said financial year.

Sd/-

(ABHINAV SHIVAM) IAS
Commissioner of State Taxes
Nagaland: Dimapur
Dated: 17th September, 2025

NO.CT/LEG/GST-NT/12/17 / 743
Copy to:-

1. The Finance Commissioner, Finance Department (Revenue Branch), Kohima.
2. All Additional Commissioners of State Taxes/ Joint Commissioners of State Taxes, Nagaland, Dimapur for information and necessary action.
3. All Deputy Commissioners of State Taxes/ Assistant Commissioners of State Taxes/Commercial State Tax Officers, Nagaland for information and necessary action.
4. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
5. The Director, Information and Public Relations, Nagaland, Kohima for wide publicity.
6. Guard file.


(ABHINAV SHIVAM) IAS
Commissioner of State Taxes
Nagaland: Dimapur