

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

Dated: 18<sup>th</sup> October, 2025

NOTIFICATION-08/2025

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return in FORM GSTR-3B electronically, through the common portal, by the registered persons, as specified under:-

(i) sub-section (1) of section 39, for the month of September, 2025, till twenty-fifth day of October, 2025:

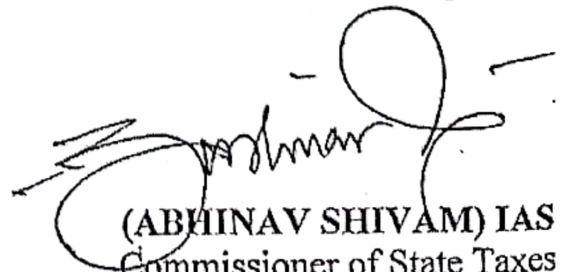
(ii) proviso to sub-section (1) of section 39, for the quarter of July, 2025 to September, 2025, till twenty-fifth day of October, 2025.

Sd/-

(ABHINAV SHIVAM) IAS  
Commissioner of State Taxes  
Nagaland: Dimapur  
Dated: 18<sup>th</sup> October, 2025

NO.CT/LEG/GST-NT/12/17/869  
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