

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

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

Dated: 24<sup>th</sup> October, 2025

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.I)/04 dated 31<sup>st</sup> December, 2018 and last amended vide notification F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/234 dated 26<sup>th</sup> July, 2023, namely:-

In the said notification, in the Explanation, for clause (c), the following clause shall be substituted, namely:-

“(c) “Nominated Agency” means entities mentioned in Lists 13, 14 and 15 appended to Table I of notification No.45/2025-Customs, dated the 24<sup>th</sup> October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3 Sub-section (i);”

2. This notification shall come into force on the 1<sup>st</sup> day of November, 2025.

Sd/-

(KESONYU YHOME) IAS

Finance Commissioner to the Govt. of Nagaland

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

Dated: 24<sup>th</sup> October, 2025

Copy to:-

1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.
2. The Principal Secretary to the Chief Minister, Nagaland, Kohima
3. The Sr. P.S. to the Minister, Power, Parliamentary Affairs & Member, GST Council.
4. The Joint Secretary to the Chief Secretary, Nagaland, Kohima
5. The P.S. to all Ministers, Nagaland, Kohima.
6. All the Addl. Chief Secretaries/Principal Secretaries/Commissioner & Secretaries / Secretaries to the Government of Nagaland.
7. The Commissioner, Nagaland, Kohima.
8. The Commissioner of State Taxes, Nagaland, Dimapur.
9. All Deputy Commissioners/Addl. Deputy Commissioners of Nagaland.
10. All Heads of Department.
11. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
12. The Director, Information and Public Relations, Kohima for wide publicity.
13. Guard file/Office copy.

(IMTIMENLA)

24/10/2025  
Addl. Secretary to Government of Nagaland