

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

Dated: 10<sup>th</sup> January, 2025

NOTIFICATION-03/2025

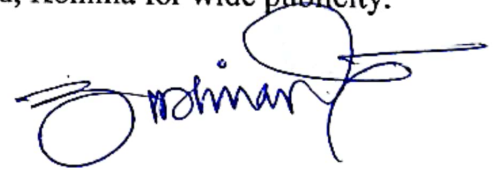
In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return by a non-resident taxable person, in **FORM GSTR-5**, under sub-section (5) of section 39 of the said Act read with rule 63 of the Nagaland Goods and Services Tax Rules, 2017 for the month of December, 2024 till the 15<sup>th</sup> day of January, 2025.

Sd/-

**(ABHINAV SHIVAM) IAS**  
Commissioner of State Taxes  
Nagaland: Dimapur  
Dated: 10<sup>th</sup> January, 2025

NO.CT/LEG/GST-NT/12/17 / 151  
Copy to:-

1. The Addl. Chief Secretary & Finance Commissioner, Government of Nagaland 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