

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

Dated: 21st April, 2026

NOTIFICATION-01/2026

In exercise of the powers conferred by sub-section (6) of section 39 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the Commissioner, on the recommendations of the GST Council, hereby extends the due date for furnishing the return in **FORM GSTR-3B** for the month of March, 2026 till the twenty-first day of April, 2026, for the registered persons who are required to furnish return under sub-section (1) of section 39 read with clause (i) of sub-rule (1) of rule 61 of the Central Goods and Services Tax Rules, 2017.

2. This notification shall come into effect from 20th day of April, 2026.

Sd/-

(ABHINAV SHIVAM) IAS
Commissioner of State Taxes
Nagaland: Dimapur
Dated: 21st April, 2026

NO.CT/GST-NT/4/2026

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. Office Copy/Guard file.



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