

**GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)**

NO.FIN/GST/5/3/2025

Dated Kohima, the 30th April, 2026

NOTIFICATION

In exercise of the powers conferred sub-section (1) of section 9 and sub-section (5) of section 15 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.II)/16 dated the 17th September, 2025, and was last amended vide Notification F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/6 dated the 31st December, 2025 namely—

In the said notification, -

(a) in Schedule I – 2.5%,

(i) against S. No. 150, for the entry in column (2), the entry “2202 99 21, 2202 99 29” shall be substituted;

(ii) against S. No. 151, for the entry in column (2), the entry “22029931, 22029939” shall be substituted;

(b) In Schedule III – 20%,

(i) against S. No. 2, for the entry in column (2), the entry “2202 99 90, 2202 99 91, 2202 99 99” shall be substituted;

(ii) against S. No. 3, for the entry in column (2), the entry “2202 99 91, 2202 99 99” shall be substituted.

2. This notification shall come into force from 1st May, 2026.

Sd/-

(KESONYU YHOME) IAS

Finance Commissioner to the Govt. of Nagaland

Dated Kohima, the 30th April, 2026

NO.FIN/GST/5/3/2025/10

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 Joint Secretary to the Chief Secretary, Nagaland, Kohima
4. The P.S. to all Ministers, Nagaland, Kohima.
5. All the Addl. Chief Secretaries/Principal Secretaries/Commissioner & Secretaries / Secretaries to the Government of Nagaland.
6. The Commissioner, Nagaland, Kohima.
7. The Commissioner of State Taxes, Nagaland, Dimapur.
8. All Deputy Commissioners/Addl. Deputy Commissioners of Nagaland.
9. All Heads of Department.
10. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
11. The Director, Information and Public Relations, Kohima for wide publicity.
12. Guard file/Office copy.

Office of the Commissioner of State Taxes

Receipt No.....276

Date.....16.6.26

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16/06/26
2 all concerned
see certificate

(IMTIMENLA)

Addl. Secretary to the Government of Nagaland.

30/04/2026