

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II) / 9

Dated: 13th February, 2026

NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (2) of Section 1 of the Nagaland Goods and Services (Tenth Amendment) Act, 2024 (5 of 2025), the State Government hereby appoints:-

- (a) The 27th September, 2024, as the date on which the provisions of Section 6,30,36 and 38 of the said Act shall come into force; and
 - (b) The 1st day of November, 2024, as the date on which the provisions of Section 2 to 5, 7 to 29, 31 to 35, 37 of the said Act shall come into force.
2. This notification shall deemed to have come into force w.e.f. 27th September, 2024.

Sd/-

(KESONYU YHOME) IAS

Finance Commissioner to the Govt. of Nagaland

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Dated: 13th February, 2026

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.

dlm
13/02/2026

(IMTIMENLA)

Addl. Secretary to Government of Nagaland