

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

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Nagaland

NO.CT/REV/REFUND-GST/14/2018/(Pt-1)/1025

Dimapur ,Dated, the 28 Feb'22

OFFICE MEMORANDUM

Various applications regarding refund under works contract have been received by the Department. Therefore, it is to clarify to all concerned that there is no provision for refund of CGST and NGST paid under the CGST and NGST Act 2017 on supply and works contract.

As per the Government of Nagaland, Finance Department (Revenue Branch) Circular No. F.NO.FIN/REV-3/GST/1/08(Pt-1) dated 11th July 2017, Sl.No.2. where it is stated that "Contractors who had entered into contract for supply or execution of works contract prior to 1st July 2017 but partly supplied or executed works contract before 1st July and after 1st July"

(a) "Supply made or execution of works contract done after 1st July 2017- GST will be applicable".

Sd/-

(KESONYU YHOME) IAS

Commissioner of State Taxes


Nagaland : Dimapur.

NO.CT/REV/REFUND-GST/14/2018/(Pt-1)/1025

Dimapur ,Dated, the 28 Feb'22

Copy to:

1. All AHOds and HODs for information and necessary action.
2. The Finance Commissioner, to the Government of Nagaland, Kohima, Nagaland for information.
3. The Deputy Commissioner of State Taxes, Dimapur/Kohima and Mokokchung for information
4. The Asst. Commissioner of State Taxes, Dimapur, Ward-A/B/C/D/E/F; Kohima Ward-A/B/C;Mokokchung WardA/B;Mon/Phek/Wokha/Zunheboto/Tuensang/Kiphire/Longleng for information.
5. IT Branch, for upload in the Department Website.


28-2-22
Commissioner of State Taxes
Nagaland : Dimapur.

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

Dated: 11th July, 2017


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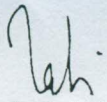
F.NO.FIN/REV-3/GST/1/08 (Pt-1) : Pursuant to the roll out of the GST regime, during the transitional period, Government departments and establishments are hereby advised to adhere to the following in relation to supplies and contracts:

Sl. No	Nature of Supply/Contract and payment	Applicability of VAT/GST
1	Contractors who had entered into contract for supply or execution of works contract prior to 1st July 2017 and also completed the supply of goods or contract works prior to July 2017, but payments received after 1 st July 2017.	VAT will be applicable
2	Contractors who had entered into contract for supply or execution of works contract prior to 1 st July 2017 but partly supplied or executed works contract before 1 st July and after 1 st July:	
	a. Supply made or execution of works contract done after 1 st July 2017	GST will be payable
	b. Supply made or execution done prior to 1 st July 2017 but part or full payment released after 1 st July 2017	Will not attract GST but VAT law will continue to be applicable until all payments are released.

F.NO.FIN/REV-3/GST/1/08 (Pt-1) /376
Copy to:-

1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.
2. The Commissioner & Secretary to Chief Minister.
3. OSD to CS for information of the Chief Secretary.
4. The P.S. to all Ministers, Nagaland Kohima.
5. The P.S. to all Parliamentary Secretaries, 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 Taxes, Nagaland: Dimapur.
9. All Deputy Commissioners/Addl. Deputy Commissioners of Nagaland.
10. All Heads of Department.
11. The Director, Information and Public Relations, Kohima for wide publicity.
12. Guard file.


(Taliremba)
Officer on Special Duty (Finance)
Dated: 11th July, 2017


(Taliremba)
Officer on Special Duty (Finance)