

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

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Near GHSS, Lingrijan
Dimapur-797112
Nagaland

Dimapur, Dated: 5th August, 2026

ORDER NO.06/2026-GST

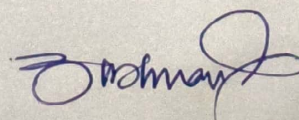
NO.CT/LEG/NGST-ORD/8/17/~~28~~ :In exercise of the powers conferred by clause (91) of section 2 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (herein after referred to as the said Act) and sub-section (1) and (3) of section 5 of the said Act and in Supersession of this office order No. 02/2017-GST & 04/2017-GST dated 15-09-2017, the Commissioner of State Tax, Nagaland hereby assigns the officers mentioned in Column (2) of the Table below, the functions as the **proper officers** or as specified in relation to the various sections of the said Act or the Rules made there under as mentioned in the corresponding entry in Column (3) of the said Table:-

Table

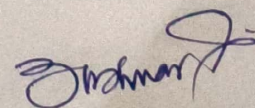
Sl. No.	Designation of the Officer	Functions under Section of the Nagaland Goods and Services Tax Act, 2017 or the Nagaland Goods and Services Tax Rule, 2017
I	Addl. Commissioner of State Taxes	1. Sub-section (6) of Section 35
		2. Sub-section (12) of Section 52
		3. Proviso to sub-section (4) of Section 65
		4. Sub-section (1) of Section 66
		5. Proviso to sub-section (7) of Section 67
		6. Sub-sections (1), (2),(3),(4),(5),(6),(7),(8),(9),(11) and (12) of Section 67
		7. Sub-section (3) of Section 68
		8. Sub-section (1) of Section 70
		9. Sub-sections (1) and (2) of Section 71
		10. Section 80
		11. Proviso to Section 81
		12. Proviso to sub-section (6) of Section 129
		13. Section 138
		14. Section 153
		15. Sub-sections (1) and (2) of Section 159
		16. Sub-rule (2) of Rule 97
		17. Sub-rules (1),(2),(3),(4) and (5) of Rule 139
		18. Sub-rule (2) of Rule 140
		19. Rule 163
		20. Section 124
		21. Rule 86A
		22. Rule 86B
II	Joint Commissioner of State Taxes	1. Sub-section (6) of Section 35
		2. Sub-section (12) of Section 52
		3. Sub-section (1),(6) and (7) of Section 65
		4. Sub-section (1) of Section 66
		5. Proviso to sub-section (7) of Section 67
		6. Sub-sections (1), (2),(3),(4),(5),(6),(7),(8),(9),(11) and (12) of Section 67



Sl. No.	Designation of the Officer	Functions under Section of the Nagaland Goods and Services Tax Act, 2017 or the Nagaland Goods and Services Tax Rule, 2017
		7. Sub-section (3) of Section 68 8. Sub-section (1) of Section 70 9. Sub-sections (1) and (2) of Section 71 10. Sub-sections (1),(2),(3),(5),(6),(7),(9) and (10) of Section 73 11. Sub-sections (1),(2),(3),(5),(6),(7),(9) and (10) of Section 74 12. Section 74A and its sub-sections 13. Sub-sections (2),(5),(6) and (8) of Section 75 14. Sub-sections (2),(3),(6) and (8) of Section 76; Proviso to Section 78 15. Sub-section (1) of Section 79 16. Section 80 17. Proviso to Section 81 18. Sub-section (1) of Section 83 19. Section 88 20. Proviso to sub-section (6) of Section 129 21. Section 153 22. Section 154 23. Sub-sections (1) and (2) of Section 159 24. Rule 94 25. Sub-rule (2) of Rule 97 26. Sub-rules (2),(3),(4) and (5) of Rule 101 27. Sub-rules (1),(2),(3),(4) and (5) of Rule 139 28. Sub-rule (2) of Rule 140 29. Sub-rule (1),(2),(3) and (7) of Rule 142 30. Section 124 31. Section 125 32. Rule 86A 33. Rule 86B
III	Deputy Commissioner of State Taxes	1. Sub-section (6) of Section 35 2. Section 46 3. Section 47 4. Section 50 5. Sub-section (12) of Section 52 6. Sub-sections (5),(6),(7) and (10) of Section 54 7. Section 55 8. Section 56 9. Sub-sections (1),(2) and (3) of Section 60 10. Sub-sections (1) and (3) of Section 61 11. Sub-sections (1) and (5) of Section 62 12. Section 63 13. Sub-section (1) of Section 64 14. Sub-sections (1),(6) and (7) of Section 65 15. Sub-sections (1) and (6) of Section 66 16. Sub-sections (3),(4),(5),(6),(7),(8),(9),(11) and (12) of Section 67 17. Sub-section (3) of Section 68 18. Sub-section (1) of Section 70 19. Sub-section (2) of Section 71 subject to authorization under sub-section (1) of Section 71 20. Sub-sections (1), (2),(3),(5),(6),(7),(9) and (10) of Section 73 21. Sub-sections (1), (2),(3),(5),(6),(7),(9) and (10) of Section 74



Sl. No.	Designation of the Officer	Functions under Section of the Nagaland Goods and Services Tax Act, 2017 or the Nagaland Goods and Services Tax Rule, 2017
		22. Section 74A and its sub-sections
		23. Sub-sections (2),(5),(6) and (8) of Section 75
		24. Sub-sections (2),(3),(6) and (8) of Section 76; Proviso to Section 78
		25. Sub-section (1) of Section 79
		26. Section 80
		27. Proviso to Section 81
		28. Sub-section (1) of Section 83
		29. Section 84
		30. Section 88
		31. Proviso (1) and (2) of Section 90
		32. Section 122
		33. Section 123
		34. Sub-section (4) and (5) of Section 126
		35. Section 127
		36. Sub-sections (1),(3) and (6) of Section 129
		37. Proviso to sub-section (6) of Section 129
		38. Sub-sections (6) and (7) of Section 130
		39. Proviso to sub-section (5) of Section 140
		40. Proviso to sub-section (1),(2) and (3) of Section 141
		41. Sub-section (1) of Section 142
		42. Proviso to sub-section (12) of Section 142
		43. Section 150
		44. Sub-section (2) of Section 151
		45. Section 153
		46. Section 154
		47. Sub-sections (1) and (2) of Section 159
		48. Sub-rules (6) and (17) of Rule 56
		49. Sub-rule (5) of Rule 58
		50. Sub-rule (2) of Rule 82
		51. Sub-rule (4) of Rule 86
		52. Clause (b) and (c) to the proviso of sub-rule (3) of Rule 87
		53. Sub-rule (11) of Rule 87
		54. Sub-rules (2) and (3) of Rule 90
		55. Sub-rules (2) and (3) of Rule 91
		56. Sub-rules (1),(2),(3),(4) and (5) of Rule 92
		57. Explanation to Rule 93
		58. Rule 94
		59. Sub-rule (6) of Rule 96
		60. Rule 96A only for the purpose of acceptance of the Bond/Letter of Undertaking
		61. Sub-rule (2) of Rule 97
		62. Sub-rules (2),(3),(5) and (7) of Rule 98
		63. Proviso to sub-rule (4) of Rule 98
		64. Sub-rules (1),(2) and (3) of Rule 99
		65. Sub-rule (2) of Rule 100
		66. Sub-rules (2),(3),(4) and (5) of Rule 101
		67. Sub-rules (1),(2),(3),(4) and (5) of Rule 139 only as Authorized Officer.
		68. Sub-rule (2) of Rule 140
		69. Sub-rules (1), (1A), (2), (3) and (7) of Rule 142



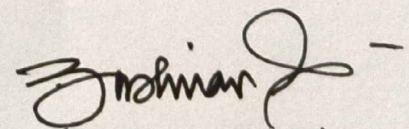
Sl. No.	Designation of the Officer	Functions under Section of the Nagaland Goods and Services Tax Act, 2017 or the Nagaland Goods and Services Tax Rule, 2017
		70. Rule 143
		71. Sub-rules (1),(3),(5),(6) and (7) of Rule 144
		72. Proviso to sub-rule (3) of Rule 144
		73. Sub-rules (1) and (2) of Rule 145
		74. Rule 146
		75. Sub-rules (1),(2),(3),(5),(6),(7),(8),(10),(11),(12),(14) and (15) of Rule 147
		76. Rule 150
		77. Sub-rules (1),(2) and (3) of Rule 151
		78. Rule 152
		79. Sub-rule (1) of Rule 153
		80. Rule 155
		81. Rule 156
		82. Section 124
		83. Section 125
		84. Rule 86A
		85. Rule 86B
IV	Assistant Commissioner of State Taxes	1. Sub-section (5) of Section 10
		2. Sub-section (8) of Section 25
		3. Proviso to Sub-section (1) of Section 27
		4. Section 28
		5. Section 29
		6. Section 30
		7. Rule 6
		8. Rule 9
		9. Rule 10
		10. Rule 12
		11. Rule 16
		12. Rule 17
		13. Rule 19
		14. Rule 22
		15. Rule 23
		16. Rule 24
		17. Rule 25
		18. Sub-section (6) of Section 35
		19. Section 46
		20. Sub-sections (5),(6),(7) and (10) of Section 54
		21. Sub-sections (1),(2) and (3) of Section 60
		22. Sub-sections (1) and (3) of Section 61
		23. Sub-sections (1) and (5) of Section 62
		24. Section 63
		25. Sub-section (1) of Section 64
		26. Sub-sections (1),(6) and (7) of Section 65
		27. Sub-sections (1) and (6) of Section 66
		28. Sub-sections (3),(4),(5),(6),(7),(8),(9) and (12) of Section 67
		29. Sub-section (11) of Section 67 subject to prior approval from an Officer not below the rank of Deputy Commissioner of State Tax.
		30. Sub-section (3) of Section 68
		31. Sub-section (1) of Section 70

Sl. No.	Designation of the Officer	Functions under Section of the Nagaland Goods and Services Tax Act, 2017 or the Nagaland Goods and Services Tax Rule, 2017
		32. Sub-section (2) of Section 71 subject to authorization under sub-section (1) of Section 71
		33. Sub-sections (1), (2),(3),(5),(6),(7),(9) and (10) of Section 73
		34. Sub-sections (1), (2),(3),(5),(6),(7),(9) and (10) of Section 74
		35. Section 74A and its sub-sections
		36. Sub-sections (2),(5),(6) and (8) of Section 75
		37. Sub-sections (2),(3),(6) and (8) of Section 76
		38. Proviso to Section 78
		39. Sub-section (1) of Section 79
		40. Section 80
		41. Sub-section (1) of Section 83
		42. Section 84
		43. Section 88; Proviso (1) and (2) of Section 90
		44. Section 122
		45. Section 123
		46. Sub-section (4) and (5) of Section 126
		47. Section 127
		48. Sub-sections (1),(3) and (6) of Section 129
		49. Proviso to sub-section (6) of Section 129
		50. Sub-sections (6) and (7) of Section 130
		51. Proviso to sub-section (5) of Section 140
		52. Proviso to sub-section (1),(2) and (3) of Section 141
		53. Sub-section (1) of Section 142
		54. Proviso to sub-section (12) of Section 142
		55. Section 150
		56. Sub-section (2) of Section 151
		57. Section 153
		58. Section 154
		59. Sub-rules (6) and (17) of Rule 56
		60. Sub-rule (5) of Rule 58
		61. Sub-rule (2) of Rule 82
		62. Sub-rule (4) of Rule 86
		63. Clause (b) and (c) to the proviso of sub-rule (3) of Rule 87
		64. Sub-rule (11) of Rule 87
		65. Sub-rules (2) and (3) of Rule 90
		66. Sub-rules (2) and (3) of Rule 91
		67. Sub-rules (1),(2),(3),(4) and (5) of Rule 92
		68. Explanation to Rule 93
		69. Rule 94 with an intimation to an Officer not below the rank of Deputy Commissioner of State Tax.
		70. Sub-rule (6) of Rule 96
		71. Rule 96A only for the purpose of acceptance of the Bond/Letter of Undertaking
		72. Sub-rule (2) of Rule 97
		73. Sub-rules (2),(3),(5) and (7) of Rule 98
		74. Proviso to sub-rule (4) of Rule 98
		75. Sub-rules (1),(2) and (3) of Rule 99
		76. Sub-rule (2) of Rule 100
		77. Sub-rules (2),(3),(4) and (5) of Rule 101

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Sl. No.	Designation of the Officer	Functions under Section of the Nagaland Goods and Services Tax Act, 2017 or the Nagaland Goods and Services Tax Rule, 2017
		78. Sub-rule (1) of Rule 132
		79. Sub-rules (1),(2),(3),(4) and (5) of Rule 139 only as Authorized Officer.
		80. Sub-rule (2) of Rule 140
		81. Sub-rules (1),(2),(3) and (7) of Rule 142
		82. Rule 143; Sub-rules (1),(3),(5),(6) and (7) of Rule 144
		83. Proviso to sub-rule (3) of Rule 144
		84. Sub-rules (1) and (2) of Rule 145
		85. Rule 146
		86. Sub-rules (1),(2),(3),(5),(6),(7),(8),(10),(11),(12),(14) and (15) of Rule 147
		87. Rule 150
		88. Sub-rules (1),(2) and (3) of Rule 151
		89. Rule 152
		90. Sub-rule (1) of Rule 153
		91. Rule 155
		92. Rule 156
		93. Section 124
		94. Section 125
		95. Rule 86A
		96. Rule 86B
V	Commercial State Tax Officer	1. Rule 25
		2. Sub-sections (4),(5),(9) and (12) of Section 67; Sub-section (11) of Section 67 subject to prior approval from an Officer not below the rank of Deputy Commissioner of State Tax.
		3. Sub-section (3) of Section 68
		4. Sub-section (2) of Section 71 subject to authorization under sub-section (1) of Section 71 only for the purpose of other than Audit and Scrutiny.
		5. Sub-sections (1) of Section 129 up to the stage of detention and seizure and not for any other purpose.
		6. Sub-section (6) of Section 130
		7. Section 154
		8. Sub-rule (17) of Rule 56
		9. Sub-rule (5) of Rule 58
		10. Sub-rules (1),(2),(3),(4) and (5) of Rule 139 only as Authorized Officer
		11. Rule 150

This order shall come into force on the date of issue of this order.



(ABHINAV SHIVAM) IAS

Commissioner of State Taxes

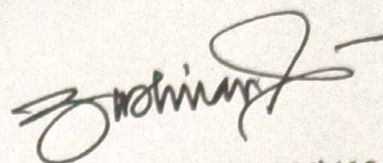
Nagaland: Dimapur

Dimapur, Dated: 5th August, 2026

NO.CT/LEG/NGST-ORD/8/17/28
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(ABHINAV SHIVAM) IAS
Commissioner of State Taxes
Nagaland: Dimapur