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

Dated Dimapur, the 28th March, 2018

NOTIFICATION- 4/2018

In exercise of the powers conferred by the second proviso to subsection (1) of section 37 read with section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 under sub-section (1) of section 37 of the Act for the months as specified in column (2) of the Table, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:

Table

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Month</th>
<th>Last date for filing of return in FORM GSTR-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>April, 2018</td>
<td>31st May, 2018</td>
</tr>
<tr>
<td>2.</td>
<td>May, 2018</td>
<td>10th June, 2018</td>
</tr>
<tr>
<td>3.</td>
<td>June, 2018</td>
<td>10th July, 2018</td>
</tr>
</tbody>
</table>

2. The extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of April to June, 2018 shall be, subsequently, notified in the Official Gazette.

(KESONYU YHOME) IAS  
Commissioner of State Taxes  
Nagaland: Dimapur

Dated Dimapur, the 28th March, 2018

NO.CT/LEG/GST-NT/12/17/151
Copy to:-

1. The Addl. Chief Secretary & Finance Commissioner to the Government of Nagaland Finance Department (Revenue Branch).
2. All Additional Commissioner of State Taxes/ Joint Commissioner of State Taxes, Nagaland, Dimapur for information and necessary action.
3. All Deputy Commissioner of State Taxes/ Superintendent of State Taxes/Inspectors of State Taxes, 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, Kohima for wide publicity.

Commissioner of State Taxes
Nagaland: Dimapur