NOTIFICATION- 14/2018

In pursuance of section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) and sub-rule (3) of rule 45 of the Nagaland Goods and Services Tax Rules, 2017, and in supercession of the notification of the Government of Nagaland, Office of the Commissioner of State Taxes, Notification-19/2017, dated the 3rd November, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for making the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to June, 2018 till the 30th day of September, 2018.

Commissioner of State Taxes
Nagaland: Dimapur
Dated Dimapur, the 4th September, 2018

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