GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)  

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)  
Dated: 5th November, 2018  

NOTIFICATION  

In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), hereafter in this notification referred to as the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/262, dated the 13th September, 2018, namely:-  

In the said notification, after the proviso, the following proviso shall be inserted, namely:-  

“Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.”  

(Talirembe)  
Officer on Special Duty (Finance)  
Dated: 5th November, 2018  

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)  
Copy to:-  
1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.  
2. The Commissioner & Secretary to Chief Minister, Nagaland, Kohima  
3. OSD to CS for information of the Chief Secretary.  
4. The P.S. to all Ministers, Nagaland Kohima.  
5. All the Addl. Chief Secretaries/Principal Secretaries/Commissioner & Secretaries / Secretaries to the Government of Nagaland.  
8. All Deputy Commissioners/Addl. Deputy Commissioners of Nagaland.  
9. All Heads of Department.  
10. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.  
11. The Director, Information and Public Relations, Kohima for wide publicity.  

(Talirembe)  
Officer on Special Duty (Finance)  
Dated: 5th November, 2018  

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