NOTIFICATION- 13/2017

NO.CT/LEG/GST-NT/12/17

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereinafter referred to as the said Act) and in supersession of notification No. 10/2017, dated the 28th August, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendation of the GST Council hereby extends the time limit for furnishing the return by an Input Service Distributor under sub-section (4) of section 39 of the said Act read with rule 65 of the Nagaland Goods and Services Tax Rules, 2017, for the month of July, 2017 up to the 13th October, 2017.

2. The extension of the time limit, for furnishing the return under sub-section (4) of section 39 of the aforesaid Act, for the month of August, 2017 shall be subsequently notified in the Official Gazette.

(Y. MHATHUNG MURRY)
Commissioner of Taxes
Nagaland: Dimapur

Dated Dimapur the 11th September, 2017

Copy to:-

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