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

Dated Dimapur, the 16th October, 2017

NOTIFICATION- 18/2017

NO.CT/LEG/GST-NT/12/17 : In pursuance of section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the Nagaland Goods and Services Tax Rules, 2017, the Commissioner, hereby extends the time limit for making a declaration, in FORM GST ITC-01, by the registered persons, who have become eligible during the months of July, 2017, August, 2017 and September, 2017, to the effect that they are eligible to avail the input tax credit under sub-section (1) of section 18 of the said Act, till the 31st day of October, 2017.

(Y. MHAITHUNG MURRY)
Commissioner of State Taxes
Nagaland: Dimapur
Dated Dimapur, the 16th October, 2017

NO.CT/LEG/GST-NT/12/17
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 State Taxes
Nagaland: Dimapur