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

Dated Dimapur, the 15th November, 2017  

NOTIFICATION- 22/2017  

In exercise of the powers conferred by section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) read with sub-rule (5) of rule 61 of the Nagaland Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby specifies that the return in FORM GSTR-3B for the month as specified in column (2) of the Table shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-  

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Month</th>
<th>Last date for filing of return in FORM GSTR-3B</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>January, 2018</td>
<td>20th February, 2018</td>
</tr>
<tr>
<td>2</td>
<td>February, 2018</td>
<td>20th March, 2018</td>
</tr>
<tr>
<td>3</td>
<td>March, 2018</td>
<td>20th April, 2018</td>
</tr>
</tbody>
</table>

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B: Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

Sd/-  
(Y. MHATHUNG MURRY)  
Commissioner of State Taxes  
Nagaland: Dimapur

NO.CT/LEG/GST-NT/12/17  
Dated Dimapur, the 15th November, 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 State Taxes
Nagaland: Dimapur