

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/1/08 (Pt-1) / 425

Dated: 22<sup>nd</sup> August 2017

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of section 9 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government on the recommendations of the Council hereby makes the following amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08 (Pt-1) "P", dated the 30<sup>th</sup> June, 2017.

In the said notification,-

- (i) in the Table, against serial number 1, in column (2), after the words and brackets "goods transport agency (GTA)" the words and figure ", who has not paid central tax at the rate of 6%," shall be inserted;
- (ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-

"(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."

( Taliremba )

Officer on Special Duty (Finance)

Dated: 22<sup>nd</sup> August 2017

F.NO.FIN/REV-3/GST/1/08 (Pt-1)

Copy to:-

1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.
2. The 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. The P.S. to all Parliamentary Secretaries, Nagaland, Kohima.
6. All the Addl. Chief Secretaries/Principal Secretaries/Commissioner & Secretaries/Secretaries to the Government of Nagaland.
7. The Commissioner, Nagaland: Kohima.
8. The Commissioner of Taxes, Nagaland: Dimapur.
9. All Deputy Commissioners/Addl. Deputy Commissioners of Nagaland.
10. All Heads of Department.
11. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
12. The Director, Information and Public Relations, Kohima for wide publicity.
13. Guard file.

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24/8/17

( Taliremba )

Officer on Special Duty (Finance)