## GOVERNMENT OF NAGALAND FINANCE DEPARTMENT (REVENUE BRANCH)

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

Dated: 28<sup>th</sup> November 2017

## **NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 11 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, 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)"O", dated the 30th June, 2017, namely:-

In the said notification, in the Table, -

- (a) Against serial number 11A, for the entry in column (3), the following entry shall be substituted namely: -
  - "Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.";
- (b) the serial number 11B and the entries relating thereto, shall be omitted;
- (c) after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

| (1)  | (2)     | (3)   | (4) | (5)   |
|------|---------|---|-----|-------|
| "79A | Heading | Services by way of admission to a protected           | Nil | Nil". |
|      | 9996    | monument so declared under the Ancient Monuments      | -   |       |
| 2    |         | and Archaeological Sites and Remains Act 1958 (24 of  |     | 12.00 |
|      |         | 1958) or any of the State Acts, for the time being in |     |       |
|      |         | force   | _   |       |

2. This notification shall come into force with effect from 15<sup>th</sup> of November, 2017.

Officer on Special Duty (Finance)

Dated: 28<sup>th</sup> November 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 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. 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 State 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.

Officer on Special Duty (Finance)