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 further 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 30th June, 2017, namely:-

In the said notification,-

(i) in the Table, after serial number 10 and the entries relating thereto, the following serial number and entriesshall be inserted, namely: -

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;11&quot;</td>
<td>Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs).</td>
<td>Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.</td>
<td>A banking company or a non-banking financial company, located in the taxable territory.&quot;;</td>
</tr>
</tbody>
</table>

(ii) in the Explanation, afterclause (f), the following clause shall be inserted, namely: -

‘(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.’.

2. This notification shall come into force with effect from 27th of July, 2018.

(Taliremba)
Officer on Special Duty (Finance)
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. All the Addl. Chief Secretaries/ Principal Secretaries/ Commissioner & Secretaries / Secretaries to the Government of Nagaland.
8. All Deputy Commissioners/Addl. Deputy Commissioners of Nagaland.
9. All Heads of Department.
10. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
11. The Director, Information and Public Relations, Kohima for wide publicity.

(Taliremba)
Officer on Special Duty (Finance)