GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)  

Dated: 31st December, 2018

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 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,-
   (a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -
       "Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -
       (a) a Department or Establishment of the Central Government or State Government or Union territory; or
       (b) local authority; or
       (c) Governmental agencies,
       which has taken registration under the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services."
   (b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

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<td>12.</td>
<td>Services provided by business facilitator (BF) to a banking company</td>
<td>Business facilitator (BF)</td>
<td>A banking company, located in the taxable territory</td>
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<td>14.</td>
<td>Security services (services provided by way of supply of security personnel) provided to a registered person: Provided that nothing contained in this entry shall apply to, -</td>
<td>Any person other than a body corporate</td>
<td>A registered person, located in the taxable territory. &quot;</td>
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(i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or
(b) local authority; or
(c) Governmental agencies; which has taken registration under the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or
(ii) a registered person paying tax under section 10 of the said Act.

(ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-
“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

2. This notification shall come into force on the 1st day of January, 2019.

(Taliremba)
Officer on Special Duty (Finance)
Dated: 31st December, 2018

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