

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/1/08 (Pt-1) / 42

Dated: 26<sup>th</sup> October 2017

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) 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)"D" dated the 30<sup>th</sup> June, 2017, namely:-

In the said notification,-

(A) in Schedule I-2.5%,-

(i) in S. No. 29, for the entry in column (2), the entry, "0802, 0813", shall be substituted;

(ii) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"30A	0804	Mangoes sliced, dried" ;
------	------	--------------------------

(iii) after S. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"99A	1905 or 2106	Khakhra, plain chapatti or roti" ;
------	-----------------	------------------------------------

(iv) after S. No. 101 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]";
-------	---------	--

(v) in S. No. 164, for the entry in column (3), the entry,

“(a) kerosene oil PDS,

(b) The following bunker fuels for use in ships or vessels, namely,

i. IFO 180 CST

ii. IFO 380 CST”, shall be substituted;

(vi) after S. No. 181 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“181A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia”;
-------	----	---

(vii) after S. No. 187 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“187A	3915	Waste, parings or scrap, of plastics”;
-------	------	--

(viii) after S. No. 188 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“188A	40040000	Waste, parings or scrap of rubber (other than hard rubber)”;
-------	----------	--

(ix) after S. No. 191 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“191A	4017	Waste or scrap of hard rubber”;
-------	------	---------------------------------

(x) after S. No. 198A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“198 B	4707	Recovered waste or scrap of paper or paperboard”;
--------	------	---

(xi) S. No. 201A and entries relating thereto shall be omitted;

(xii) after S. No. 218 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“218A	5605 0010	Real zari thread (gold) and silver thread, combined with textile thread”;
-------	-----------	---

