

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(Revenue Branch)

F.NO.FIN/REV-3/GST/1/08 (Pt-1) “M”

Dated Kohima, the 30th June, 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 exempts intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the state tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Nagaland Goods and Services tax Rules, 2017, from any supplier, who is not registered, from the whole of the state tax leviable thereon under sub-section (4) of section 9 of the Nagaland Good and Services Tax Act, 2017 (4 of 2017).

2. This notification shall come into force with effect from the 1st day of July, 2017.

(Taliremba)
Officer on Special Duty (Finance)

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

Dated Kohima, the 30th June, 2017

Copy to:-

1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.
2. The Commissioner & Secretary to Chief Minister.
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 Secretary/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.

(Taliremba)
Officer on Special Duty (Finance)