GOVERNMENT OF NAGALAND FINANCE DEPARTMENT (Revenue Branch)

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

Dated Kohima, the 30 th June, 2017

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 7 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

"Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution."

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) Copy to:- Dated Kohima, the 30 th June, 2017

- 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)