

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

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

Dated Kohima, the 6<sup>th</sup> July 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 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:-

2. In the said notification,-

(i) in Schedule I – 2.5%, after serial number 182 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

| (1)   | (2)  | (3)   |
|-------|------|---|
| "182A | 3102 | Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers  |
| 182B  | 3103 | Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers   |
| 182C  | 3104 | Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers   |
| 182D  | 3105 | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers"; |

(ii) in Schedule II – 6%, serial numbers 66, 67, 68 and 69 and the entries relating thereto shall be omitted.

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

  
(Taliremba)

Officer on Special Duty (Finance)  
Dated Kohima, the 6<sup>th</sup> July 2017

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

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 Secretaries/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)