

GOVERNMENT OF NAGALAND
OFFICE OF THE COMMISSIONER OF TAXES
NAGALAND: DIMAPUR

Dated Dimapur, the 24th August, 2017


NOTIFICATION-07/2017

NO.CT/LEG/GST-NT/12/17 :In exercise of the powers conferred by sub-rule (1) of rule 26 of the Nagaland Goods and Services Tax Rules, 2017 (hereinafter referred to as the said Rules), the Commissioner, on the recommendation of the GST Council hereby notifies the following modes of verification, for the purpose of the said rule, namely:-

- (i) Aadhaar based Electronic Verification Code (EVC);
- (ii) Bank account based One Time Password (OTP):

Provided that where the mode of authentication of any document is through any of the aforesaid modes, such verification shall be done within two days of furnishing the documents.


2. This notification shall deemed to have come into force on the 22nd day of June, 2017.


(Y. MHATHUNG MURRY)
Commissioner of Taxes
Nagaland: Dimapur

Dated Dimapur, the 24th August, 2017

NO.CT/LEG/GST-NT/12/17
Copy to:-

1. The Addl. Chief Secretary & Finance Commissioner to the Government of Nagaland Finance Department (Revenue Branch).
2. All Additional Commissioner of Taxes/ Joint Commissioner of Taxes, Nagaland, Dimapur for information and necessary action.
3. All Deputy Commissioner of Taxes/ Superintendent of Taxes/Inspectors of Taxes, Nagaland for information and necessary action.
4. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
5. The Director, Information and Public Relations, Kohima for wide publicity.
6. Guard file.


Commissioner of Taxes
Nagaland: Dimapur

GOVERNMENT OF NAGALAND
OFFICE OF THE COMMISSIONER OF TAXES
NAGALAND: DIMAPUR

Dated Dimapur, the 25th August, 2017


NOTIFICATION-08/2017

NO.CT/LEG/GST-NT/12/17 :In pursuance of sub-rule (1) of rule 26 of the Nagaland Goods and Services Tax Rules, 2017, the Commissioner, on the recommendation of the GST Council hereby makes the following amendment in the Notification-07/2017 of the Government of Nagaland, Office of the Commissioner of Taxes NO.CT/LEG/GST-NT/12/17 dated 24th August, 2017 namely:-

In the said notification for the clause (ii), the following shall be substituted, namely:-

“(ii) Electronic verification code generated through net banking login on the common portal;
(iii) Electronic verification code generated on the common portal.”

2. This notification shall be deemed to have come into force with effect from the 22nd day of June, 2017.

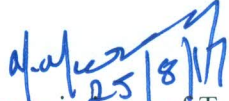

(Y. MHATHUNG MURRY)
Commissioner of Taxes
Nagaland: Dimapur

Dated Dimapur, the 25th August, 2017

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Commissioner of Taxes
Nagaland: Dimapur