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GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/1/08 (Pt-1) /453

Dated: 13th Sept' 2017

JCT
15/9/17

NOTIFICATION

In exercise of the powers conferred by sub-rule (5) of rule 96 A of the Nagaland Goods and Services Tax Rules, 2017, the State Government hereby specifies the conditions and safeguards for the registered person who intends to supply goods or services for export without payment of integrated tax, for furnishing a Letter of Undertaking in place of a Bond.

i. The following registered person shall be eligible for submission of Letter of Undertaking in place of a bond:-

- (a) a status holder as specified in paragraph 5 of the Foreign Trade Policy 2015- 2020;
or (b) who has received the due foreign inward remittances amounting to a minimum of 10% of the export turnover, which should not be less than one crore rupees, in the preceding financial year,

and he has not been prosecuted for any offence under the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) or under any of the existing laws in case where the amount of tax evaded exceeds two hundred and fifty lakh rupees.

ii. The Letter of Undertaking shall be furnished in duplicate for a financial year in the annexure to FORM GST RFD – 11 referred to in sub-rule (1) of rule 96 A of the Nagaland Goods and Services Tax Rules, 2017 and it shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorized by such working partner or Board of Directors of such company or proprietor on the letter head of the registered person.

Sd/-
(TEMJEN TOY)

Addl. Chief Secretary & Finance Commissioner

Dated: 13th Sept' 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 Secretary to the Chief Minister, Nagaland, Kohima.
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.
The Commissioner, Nagaland: Kohima.

Reg.

DET
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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.

Chubasangla Longkumer

(CHUBASANGLA LONGKUMER)
Under Secretary to the Government of Nagaland

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