

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

Dated Dimapur, the 15th September, 2017


**NOTIFICATION- 14/2017**

NO.CT/LEG/GST-NT/12/17 :In exercise of the powers conferred by section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) read with sub-rule (5) of rule 61 of the Nagaland Goods and Services Tax Rules, 2017 and Notification No. 04/2017 dated the 08th August, 2017, file NO.CT/LEG/GST-NT/12/17 issued by the Government of Nagaland, Office of the Commissioner of Taxes, Nagaland: Dimapur, the Commissioner, on the recommendations of the GST Council, hereby specifies that the **return** for the month as specified in column (2) of the Table below shall be furnished in **FORM GSTR-3B** electronically through the common portal on or before the last dates as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl.No	Month	Last Date for filing of return in FORM GSTR-3B
(1)	(2)	(3)
1.	August, 2017	20 <sup>th</sup> September, 2017
2.	September, 2017	20 <sup>th</sup> October, 2017
3.	October, 2017	20 <sup>th</sup> November, 2017
4.	November, 2017	20 <sup>th</sup> December, 2017
5.	December, 2017	20 <sup>th</sup> January, 2018

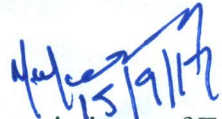
**2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B:** Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as detailed in column (3) of the said Table, on which he is required to furnish the said return.

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

NO.CT/LEG/GST-NT/12/17  
2017Copy to:-

Dated Dimapur, the 15<sup>th</sup>September,

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