

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

Dated Dimapur, the 16th October, 2017

**NOTIFICATION- 16/2017**

NO.CT/LEG/GST-NT/12/17 :In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of notification No. 09/2017, dated the 28<sup>th</sup> August, 2017, file NO.CT/LEG/GST-NT/12/17 issued by the Government of Nagaland, Office of the Commissioner of Taxes, Nagaland:Dimapur, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for furnishing the return in **FORM GSTR-5A** for the month of July, 2017, August, 2017 and September, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Nagaland Goods and Services Tax Rules, 2017, till the 20<sup>th</sup> day of November, 2017.

2. This notification shall be deemed to have come into force on the 15<sup>th</sup> day of September, 2017.


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

Dated Dimapur, the 16<sup>th</sup> October, 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 State Taxes  
Nagaland: Dimapur