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

Dated Dimapur, the 15th November, 2017

NOTIFICATION- 25/2017

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) (hereafter in this notification referred to as the said Act), the Commissioner hereby extends the time limit for furnishing the return by a non-resident taxable person, in **FORM GSTR-5**, under sub-section (5) of section 39 of the said Act read with rule 63 of the Nagaland Goods and Services Tax Rules, 2017 for the months of July, 2017, August, 2017, September, 2017 and October, 2017 till the 11th day of December, 2017.

Sd/-

(Y. MHATHUNG MURRY) Commissioner of State Taxes Nagaland: Dimapur Dated Dimapur, the 15th November, 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