



# THE NAGALAND GAZETTE

PUBLISHED BY AUTHORITY  
FIRST PUBLISHED IN DECEMBER, 1963

No.21 Kohima, Tuesday, February 15, 2022

Magha 26, 1943 (Saka)

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PART-INOTIFICATIONDated Kohima, the 1<sup>st</sup> February 2022.

NO.LR/1-2/DPC/2003(Pt)-III/723 :: In the interest of public service, the Governor of Nagaland is pleased to order officiating promotion to the following officials from **Senior Surveyor to Survey Officer in the Pay Matrix Level – 11 (40800 – 129200) (7<sup>th</sup> ROP)** plus all other allowances as are admissible under Rules enforced from time to time in Nagaland in the Directorate of Land Records & Survey, Nagaland.

- (a) Shri Tsachomong Sangtam against promotion vacancy of Smti Rongsenkala (Promoted).
- (b) Shri. Anup Naben against promotion vacancy of Shri. Thungchibemo Ngullie (promoted).
- (c) Shri. K. Bendangangshi Sangtam against promotion vacancy of Shri. Mhonten Y.Jami (promoted)
- (d) Shri. Paomong Singson against promotion vacancy of Shri. Rokobeilie Kire (promoted).
- (e) Shri. K. Orenthung Lotha against retirement vacancy of Lima Aier (retired).
- (f) Shri. Abemo Kikon against retirement vacancy of Shri. Atong Kongsai (retired).
- (g) Shri. Lithungo Ezung against retirement vacancy of Shri. T. Phyokhamo (retired).
- (h) Shri. Mhonchumo Kikon against retirement vacancy of Shri. Ntsemo Kikon (retired).

The promotion is purely on officiating basis subject to regularization through Departmental Promotion Committee (DPC) within three (3) months and shall not confer any right to claim seniority in the grade till regularization is made.

The officiating promotion shall be effective only from the date of taking over charge of the respective post by the official concerned.

This is issued with the clearance of P&AR Department (O&M Branch) vide their U.O. No. 933 dated 31.01.2022.

Sd/-

TIAKUMBA JAMIR

Under Secretary to the Government of Nagaland.

ORDERDated Kohima, the 3<sup>rd</sup> February 2022.

NO.LAB-4/1/2009-10 (VoL-I)Pt :: In the interest of public service, the Governor of Nagaland is pleased to accord officiating promotion to Smti. Imonungla Aier, Superintendent to the post of Registrar, subsequent upon the retirement of Shri. S. Rongsen Ao, Registrar under Directorate of Labour in the pay level -14 (57400-181600) of the pay matrix plus all other allowances that are admissible to the post and as effected by the Government of Nagaland from time to time.

The Officiating promotion shall be effective from the date of taking over charge of the post of Registrar by the official concerned.

The officiating promotion is made purely on temporary basis and is subject to regularization by DPC.

This has the Clearance of P&AR Department vide their U.O No.936 dated 01/02/2022.

Sd/-

LANUYAPANG

Under Secretary to the Govt. of Nagaland.



**NOTIFICATION****Dated Kohima, the 9<sup>th</sup> February 2022.**

**NO.DWS/ESTT-11/2002 (Pt) :** In the interest of public service, the Governor of Nagaland is pleased to order transfer and posting of the following officials under the establishment of Social Welfare Department as given below with immediate effect:

1. Shri Moa Longkumer, CDPO Changtongya ICDS Project on promotion is transferred and posted as DPO, Tuensang.
2. Shri Abi-I Peseyie, CDPO, Jakhama ICDS Project on promotion is transferred and posted as DPO, Phek.
3. Shri Hebou Rio, CDPO Kohima (U) ICDS Project on promotion is transferred and posted as DWO, Mokokchung.
4. Shri Tohokhu Sema, CDPO, Tobu ICDS Project is transferred and posted as CDPO, Kuhuboto ICDS Project.
5. Smti. Meyalemla Ao, Sr. Supervisor, Dimapur (U) ICDS Project on promotion is transferred and posted as CDPO, Onpangkong (South) ICDS Project.
6. Smti. Unice Sema, Sr. Supervisor, Dhansiripar ICDS Project on promotion is transferred and posted as CDPO, Satakha ICDS Project.
7. Smti. Reyivolu Kezo, Sr. Supervisor, Kohima (Tribal) ICDS Project on promotion is transferred and posted as CDPO, Kohima (U) ICDS Project.
8. Shri Zubemo Jami, Sr. Supervisor, Chukitong ICDS Project on promotion is transferred and posted as CDPO, Jakhama ICDS Project.

**Sd/-****K. MHATHUNG TSANGLAO**

Deputy Secretary to the Govt. of Nagaland.

**NOTIFICATION****Dated Kohima, the 9<sup>th</sup> February 2022.**

**No.CAB-1/2018/A::** In exercise of the powers conferred by clause (1) of the Article 164 of the Constitution of India, the Governor of Nagaland, on the advice of the Chief Minister of Nagaland, is pleased to appoint **Shri Y.M. Yellow Konyak** as Minister in the State of Nagaland on this day the 9<sup>th</sup> February, 2022.

He was sworn-in in the forenoon of 9<sup>th</sup> February, 2022 at Raj Bhavan, Kohima.

Further, under provisions of Rule 5(1) of the Rules of Executive Business of the Government of Nagaland, the Governor of Nagaland, on the advice of the Chief Minister of Nagaland, is pleased to allocate the portfolio of **Environment, Forests & Climate Change** to Shri Y.M. Yellow Konyak, Minister.

**Sd/-****J. ALAM, IAS**

Cabinet Secretary

**NOTIFICATION****Dated Kohima, the 3<sup>rd</sup> February 2022.**

**NO.LRD/ESTT-16/2004(Pt)/14::** In the interest of public service, the Governor of Nagaland is pleased to order Officiating Promotion of the following mentioned Officers of Land Resources Department as shown below:-

| Sl. No. | Name of the Officer                          | Officiating - promotion as  | Pay level in the Pay Matrix                    |
|---------|--|---|--|
| 1.      | Shri. A. Pangjung Jamir, Additional Director | Director vice Shri. T. Renben Lotha retiring voluntarily w.e.f 01/02/2022 | Level-18 (123600-198300)<br>GP of Rs. - 8900/- |
| 2.      | Shri. Albert E. Ngullie, Joint Director      | Additional Director vice Shri. A. Pangjung Jamir, promoted                | Level-17 (102000-195500)<br>GP of Rs. - 8700/- |
| 3.      | Shri. Puvil Kikhi, Deputy Director           | Joint Director vice Shri. Albert E. Ngullie, promoted                     | Level-16 (79900-193700)<br>GP of Rs. - 7600/-  |

- The officiating promotion shall be effective from the date of taking over charge.
- This issues with the clearance of P & AR Department's U. O No 912 dated 21/01/2022.
- The officiating promotion is subjected to regularization by the Departmental Promotion Committee (DPC).

This has the approval of the Chief Minister, Nagaland.

**Sd/-****ARENLA JAMIR**

Addl. Secretary to the Govt. of Nagaland.

**NOTIFICATION****Dated Kohima, the 4<sup>th</sup> February 2022.****NO.AS/ESST/10/2010/1736::**

In exercise of the powers vested in him under Rule 12 (2) of the Nagaland Legislative Assembly Secretariat (Recruitment and Conditions of Service) Rules, 1999 (2<sup>nd</sup> Amendment Rules 2012 Incorporated), the Speaker Nagaland Legislative Assembly is pleased to promote **Shri. Mhombemo Ezung**, Watch & Ward Supervisor to the upgraded post of Watch & Ward Officer (Class-II Gazetted) personal to the incumbent in the pay **Matrix Level- 12 (43700-138500)**, plus all other allowances as are admissible under the Rules from time to time with effect from **1<sup>st</sup> February, 2022 (F.N)**. He will be on probation for one (1) year.

The upgraded post with scale of pay has been accorded vide this Secretariat's Notification NO.AS/ESTT/9/2006/1687 Dated Kohima, the 20<sup>th</sup> January, 2022.

The post will automatically stand reverted to its original post of Watch & Ward Supervisor as and when the present incumbent vacates the post.

**Sd/-****JENNY NDANG**

Additional Secretary



**NOTIFICATION**Dated Kohima, the 9<sup>th</sup> February 2022.

**NO.CAB-1/2018/C::** The Chief Minister of Nagaland is pleased to appoint the following Members of the Nagaland Legislative Assembly as **Advisors** to the departments of the Government of Nagaland as indicated with their names with immediate effect.

| Sl. No | Name                      | Department   |
|--------|---------------------------|--|
| 1      | Shri H. Chuba Chang       | (i) Justice & Law<br>(ii) SCERT                            |
| 2      | Shri S. Keoshu Yimchunger | (i) Village Guards.<br>(ii) Information & Public Relations |

- (i) This arrangement would help utilize the vast and practical experience of the Members of Nagaland Legislative Assembly for the benefit of public at large.
- (ii) The Advisors will render their advice on matters that are referred to them by the concerned departments for their views/suggestions before the issue is put up to the concerned Minister in charge for decision.
- (iii) The Advisors will not be eligible for any pay, salary, emoluments, remuneration or any perks/advantages of any kind, from the Government of Nagaland other than what is normally admissible to them as Members of Nagaland Legislative Assembly through the Assembly Secretariat.

Sd/-  
J. ALAM, IAS  
Cabinet Secretary

**NOTIFICATION**Dated Kohima, the 2<sup>nd</sup> February 2022.

**NO.PER/VIG-1/38/96 (Vol-III) ::** In the interest of public service, the Governor of Nagaland is pleased to order the officiating promotion of the under-mentioned officers under the Directorate of Investigation, Nagaland Lokayukta, wef the date of taking over charge:

**I. From Superintendent of Police to Sr. Superintendent of Police in the Pay Matrix Level – 17 ( Rs. 102000-195500 )**

| Sl. NO. | Name                   | Against the Vacancy of            | Effective date of Promotion |
|---------|------------------------|-----------------------------------|-----------------------------|
| a)      | Smti. Oponlumi Humtsoe | Shri. T. Holtoh Yeptho (Promoted) | Date of taking over charge  |
| b)      | Shri. Viliehu Rutsa    | Shri. Tamsunungsang (Retired)     | Date of taking over charge  |

**II. From Addl. Superintendent of Police to Superintendent of Police in the Pay Matrix Level – 16 ( Rs. 79900-193700 )**

| Sl. NO. | Name                 | Against the Vacancy of            | Effective date of Promotion |
|---------|----------------------|-----------------------------------|-----------------------------|
| a)      | Shri L. Mayang Ao    | Smti. Oponlumi Humtsoe (Promoted) | Date of taking over charge  |
| b)      | Smti. Vikono Peseyie | Shri. Viliehu Rutsa (Promoted)    | Date of taking over charge  |

2. The promotion is purely on officiating basis and temporary subject to regularization through the Department Promotion Committee (DPC) in due course and this shall not confer any right on the incumbents to claim seniority in the grade.

3. The officiating-promotion shall be effective only from the date of taking over charge of the post by the officials concerned.

4. The officiating-promotion is placed before the Departmental Promotion Committee within 3 (three) months, for subsequent regularization.

5. This issue with the clearance of Personnel & Administrative Reforms Department, Organization & Method, (Branch) vide their U.O. NO. 920 Dated 24/01/2022.

Sd/-  
VIKHOTO RICHA  
Under Secretary to the Govt. of Nagaland.

**NOTIFICATION****Dated Kohima, the 10<sup>th</sup> February 2022.**

**NO.CAB-1/2018 ::** The Governor of Nagaland is pleased to confer upon **Shri Chingwang Konyak, Advisor to Chief Minister**, Nagaland, the rank and status of Cabinet Minister with immediate effect.

Sd/-  
**J.ALAM, IAS**  
Cabinet Secretary.

**NOTIFICATION****Dated Kohima, the 4<sup>th</sup> February 2022.**

**NO.AS/ESTT/10/2010/1734::** In exercise of the powers vested in him under Rule 12 (2) of the Nagaland Legislative Assembly Secretariat (Recruitment and Conditions of Service) Rules, 1999 (2<sup>nd</sup> Amendment Rules 2012 Incorporated), the Speaker Nagaland Legislative Assembly is pleased to promote **Shri. T. Noksang Jamir**, Deputy Secretary to the upgraded post of Joint Secretary (Class-I Gazetted) as personal to the incumbent, in the pay **Matrix Level- 17 (102000-195500)**, plus all other allowances as are admissible under the Rules from time to time with effect from **1<sup>st</sup> February, 2022 (F.N)**.

The upgraded post with scale of pay has been accorded sanction by Hon'ble Speaker, vide this Secretariat's Notification NO.AS/ESTT/9/2006/1687 Dated Kohima, the 20<sup>th</sup> January, 2022.

Sd/-  
**JENNY NDANG**  
Additional Secretary

**NOTIFICATION****Dated Kohima, the 9<sup>th</sup> February 2022.**

**NO.CAB-1/2018/B::** The Governor of Nagaland is pleased to confer upon **Shri T.R. Zeliang**, Leader of NPF Party as **Chairman, United Democratic Alliance (UDA)**, the rank and status of Cabinet Minister with immediate effect.

Sd/-  
**J. ALAM, IAS**  
Cabinet Secretary



**PART-IIA**  
**NOTIFICATION**

**Dated Kohima, the 17<sup>th</sup> January 2022.**

**No.TPT/MV/09/2019/648::** In the interest of Public Service, the Governor of Nagaland is pleased to notify taxation on Motor Caravan Vehicles such as Recreational Vehicles(RV), Camper Vans, Motor Homes, Trailer Caravan, and Motor Caravan body, as defined under AIS (Automotive Industry standard) 124 and those that are prototype-approved or in conformity with the types Approved Certification of Special Purpose Vehicle (SPV) as per AIS-124. The Motor Caravan vehicles should be manufactured by original vehicle manufacturers or build by authorized Motor Caravan Body Builders in compliance to the Motor Vehicles Act,1988 and the Central Motor Vehicles Rules, 1989. The Motor Caravan Vehicles defined above may be registered in the State at the rate of 7% of the actual cost of the Vehicles as a road tax for a period of 15(five teen) years.

2. The Head of Account under the Motor Vehicles Department, Nagaland under which Expenditure/Tax are to be booked is Demand No. 9-0041- Taxes on Vehicles.

3. This is issued with the concurrence of the Finance Department vide RFC No. 369, dt. 11.01.2022.

Sd/-  
**RENBEMO KITHAN**  
Under Secretary to the Government of Nagaland.

**NOTIFICATION**

**Dated Kohima, the 24<sup>th</sup> January, 2022.**

**NO.YRS/ESTT-1/2012 (PT)::** In continuation to this Department Notification of even number dated 15-03-2021, the Governor of Nagaland is pleased to extend the contract service of Shri. Adu Keditsu , Manager (Electronics & Power) under TaFMA, Youth Resources & Sports Department for another period of 1 (one) year **with effect from 11-01-2022 to 10-01-2023** under the same terms and conditions.

This issues with clearance of P&AR Department accorded vide their U.O No.896 dated 18/01/2022.

Sd/-  
**LANURENLA LONGCHAR**  
Under Secretary to the Govt. of Nagaland

**NOTIFICATION**

**Dated Kohima, the 24<sup>th</sup> January, 2022.**

**NO.YRS/ESTT-1/2012 (PT)::** In continuation to this Department Notification of even number dated 15-03-2021, the Governor of Nagaland is pleased to extend the contract service of Shri. Menguzelie Marcus Geisuo , Sound and Light Engineer under TaFMA, Youth Resources & Sports Department for another period of 1 (one) year **with effect from 11-01-2022 to 10-01-2023** under the same terms and conditions.

This issues with clearance of P&AR Department accorded vide their U.O No.896 dated 18/01/2022.

Sd/-  
**LANURENLA LONGCHAR**  
Under Secretary to the Govt. of Nagaland

**NOTIFICATION****Dated Kohima, the 25<sup>th</sup> January 2022.**

**NO.PWR/ESTT-01/18/284 ::** In terms of Section 3 (2) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 2009, which comes into effect from 31<sup>st</sup> October 2009 and in terms of Government of Nagaland, P&AR Department's Notification NO.AR-3/GEN-174/2007 (Pt) Dated 7<sup>th</sup> August 2009, the Governor of Nagaland is pleased to release Er. Atoho Achumi, E.E(E) under Power Department whose particulars are given below with effect from 31.03.2022 on attaining the age of superannuation.

| Sl.No | Name             | Designation | Place of Posting | Date of Birth | Date of Joining Govt.service | Date of release on attaining 60 years of age |
|-------|------------------|-------------|------------------|---------------|------------------------------|--|
| 1     | 2                | 3           | 4                | 5             | 6                            | 7  |
| 1     | Er. Atoho Achumi | E.E(E)      | Chumukedima      | 15.03.1962    | 01.10.1993                   | 31.03.2022                                   |

**Sd/-****NAROLA IMTI**

Under Secretary to th Government of Nagaland.

**NOTIFICATION****Dated Kohima, the 28<sup>th</sup> January 2022.**

**NO.PWR/ESTT-01/18/292 ::** In terms of Section 3 (2) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 2009, which comes into effect from 31<sup>st</sup> October 2009 and in terms of Government of Nagaland, P&AR Department's Notification NO.AR-3/GEN-174/2007 (Pt) Dated 7<sup>th</sup> August 2009, the Governor of Nagaland is pleased to release the following officers under Power Department whose particulars are given below with effect from the dates shown against their names on completion of 35 years of service

| Sl.No. | Name                   | Designation | Place of Posting   | Date of Birth | Date of Joining Govt.service | Date of completion of 35 years of service | Date of release on attaining 35 years of service |
|--------|------------------------|-------------|--------------------|---------------|------------------------------|---|--|
| 1      | 2                      | 3           | 4                  | 5             | 6                            | 7   | 8  |
| 1      | Shri. Alimangyang      | SDO         | E.E (Hydro) Kohima | 07.11.1964    | 13.03.1987                   | 12.03.2022                                | 31.03.2022                                       |
| 2      | Shri. M. Meren Sangtam | SDO(TC)     | E.E (E) Store CTN  | 14.11.1965    | 07.05.1987                   | 06.05.2022                                | 31.05.2022                                       |

**Sd/-****NAROLA IMTI**

Under Secretary to th Government of Nagaland.



**NOTIFICATION****Dated Kohima, the 28<sup>th</sup> January 2022.**

**NO.PWR/ESTT-02/26/09/296 ::** In terms of Section 3 (2) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 2009, which comes into effect from 31<sup>st</sup> October 2009 and in terms of Government of Nagaland, P&AR Department's Notification NO.AR-3/GEN-174/2007 (Pt) Dated 7<sup>th</sup> August 2009, the Governor of Nagaland is pleased to release Shri. Imkongwati, SDO(E) under Power Department whose particulars are given below with effect from 30.09.2021 (A.N) on completion of 35 years of service:

| Sl. No | Name of Govt. employee | Designation | Office and Place of Posting | Date of Birth | Date of Joining Govt. service | Date of completion of 35 years of Service | Date of release on attaining 35 years of Service |
|--------|------------------------|-------------|-----------------------------|---------------|-------------------------------|---|--|
| 1      | 2                      | 3           | 4                           | 5             | 6                             | 7   | 8  |
| 1      | Shri. Imkongwati       | SDO(E)      | E.E (E) Changtonya          | 19.02.1962    | 23.09.1986                    | 22.09.2021                                | 30.09.2021                                       |

**Sd/-****NAROLA IMTI**

Under Secretary to th Government of Nagaland.

**NOTIFICATION****Dated Kohima, the 14<sup>th</sup> Feb. 2022.**

**NO.NSDMA/NOT-ORD/2012(Pt-II)/5992:** In exercise of the powers conferred by Section 25 of the Disaster Management Act 2005, the State Government of Nagaland hereby constitutes the District Disaster Management Authority (DDMA) for Chumukedima District with the following composition:

- |                                     |                           |
|-------------------------------------|---------------------------|
| (a) Deputy Commissioner             | : Chairperson             |
| (b) Additional Deputy Commissioner  | : Chief Executive Officer |
| (c) Deputy Commissioner of Police   | : Member                  |
| (d) Dy. Controller of Civil Defence | : Member                  |
| (e) Chief Medical Officer           | : Member                  |
| (f) Executive Engineer PWD (R&B)    | : Member                  |
| (g) District Forest Officer         | : Member                  |

**Sd/-****ABHIJIT SINHA, IAS**

Home Commissioner, Nagaland

**NOTIFICATION****Dated Kohima, the 01<sup>st</sup> February 2022.**

**NO.PAR-A/10/2012-AIS :** : On attaining the age of superannuation, the Governor of Nagaland is pleased to release Sh. Tridibesh Roy, IAS (NL:2006) currently on Central Deputation as Director, Census Operation, Nagaland from service with effect from 31.01.2022 (AN).

Sd/-

**S. ATHSANGLA**

Under Secretary to the Government of Nagaland.



01AA\*686363

**DECLARATION****(Change of Surname)**

I, **Shri. Sekhota Ringa**, son of **Late. Chekhwasnyi**, resident of New Secretariat Colony, Distri Kohima, Nagaland, 797001 do hereby solemnly affirm and declare on oath as follows:

1. That I am a bonafide citizen of India hailing from the Chakhesang Naga Tribe.
2. That in my entire Academic records, service Book and records my Surname has been entered and record as **Nyenga as Sekhota Nyenga** and in my Children's academic records and in my Aadhaar card my name has been entered and recorded as **Sekhota Ringa**.
3. That for and on behalf of myself I hereby renounce/ remit/ relinquish and abandon the use of my former Surname **Nyenga** and use my Surname **Ringa** as my official Surname in place and in substitution of my former Surname.
4. That whether my name has been entered and recorded as **Sekhota Ringa** or **Sekhota Nyenga** it refers to one and the same person i.e. me and it interchangeable and synonymous.
5. That this affidavit shall stand as a piece of evidence for any ratification/clarification if any complication that may arise with regard to change of my Surname as **Ringa** and henceforth I shall at all times hereafter in all record, deed and in writing and in all proceeding, dealings and transactions private as well as up all occasions whatsoever use and sign my name of **Sekhota Ringa**.
6. That I expressly authorise and request all persons at all times hereafter to designate and address me, such assumed surname of **Sekhota Ringa** accordingly.
7. That this affidavit is signed and sworn before the competent authority and herein it shall be used for all official records, future references and future correspondence.

That the above statements made in Para 1 - 7 are true to the best of my knowledge and nothing material has been concealed herein and I signed this affidavit before the Competent Authority on 28<sup>th</sup> April 2017 at Kohima.

Solemnly sworn before me by the deponent above named on this the 28<sup>th</sup> April, 2017.

Identified By  
  
**CHHON KHARUTSU**  
 Advocate

**Sekhota Ringa**

**Magistrate/Notary Public**  
**Chief Judicial Magistrate**

**DEPONENT**





Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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**No. 107 Kohima**

**Tuesday, December 21, 2021**

**Agrahayana 30, 1943 (Saka)**

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**NOTIFICATION**

**Dated Kohima, the 21<sup>st</sup> December, 2021.**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/115 :**

In pursuance of sub-rule (2) of rule 1 of the Nagaland Goods and Services Tax (Fifty Ninth Amendment) Rules, 2021, F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/92 dated the 24<sup>th</sup> September 2021, the State Government, hereby notifies the 1<sup>st</sup> day of January 2022, as the date from which the provisions of sub-rule (2), sub-rule (3), clause (i) of sub-rule (6) and sub-rule (7) of rule 2 of the said rules, shall come into force.

**Sd/-  
TALIREMBA  
Officer on Special Duty, Finance**



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**No. 108 Kohima**

**Tuesday, December 28, 2021**

**Pausha 7, 1943 (Saka)**

**NOTIFICATION**

**Dated Kohima, the 28<sup>th</sup> December, 2021.**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/116 :**

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Nagaland Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)“D” dated the 30<sup>th</sup> June 2017, namely:-

In the said notification, -

a. in Schedule I – 2.5%, -

- (i) against S. No. 2, for the entry in column (2), the entry “0303, 0304, 0305, 0306, 0307, 0308, 0309” shall be substituted;
- (ii) against S. No. 9, for the entry in column (3), the entry “Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa” shall be substituted;
- (iii) against S. No. 14, for the entry in column (3), the entry “Insects and other edible products of animal origin, not elsewhere specified or included” shall be substituted;
- (iv) against S. No. 87, for the entry in column (3), the entry “Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified” shall be substituted;
- (v) against S. No. 107, for the entry in column (3), the entry “Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305 other than cottonseed oil cake” shall be substituted;
- (vi) against S. No. 127, for the entry in column (3), the entry “Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; 2518 10 dolomite, Not calcined or sintered”, shall be substituted;



- (vii) for S. No. 186A and the corresponding entries relating thereto, the following S. Nos. and the corresponding entries shall be substituted, namely: -

|       |      |  |
|-------|------|--|
| "186A | 3816 | Dolomite ramming mix   |
| 186B  | 3826 | Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel"; |

- (viii) against S. No. 232, for the entry in column (2), the entry "8419 12" shall be substituted;

- (ix) For S. No. 244 and the corresponding entries relating thereto, the following Sl. No. and entries shall be substituted, namely: -

|      |              |  |
|------|--------------|--|
| "244 | 8802 or 8806 | Other aircraft (for example, helicopters, aeroplanes) except the items covered in Sl. No. 383 in Schedule III, other than for personal use"; |
|------|--------------|--|

- (x) against S. No. 245, for the entry in column (2), the entry "8807", and for the entry in column (3), the entry "Parts of goods of heading 8802 or 8806 (except parts of items covered in Sl. No. 383 in Schedule III)", shall be substituted;
- (xi) against S. No. 258, for the entry in column (2), the entry "9405", shall be substituted;

b. in Schedule II – 6%, -

- (i) against S. No. 15, for the entry in column (3), the entry "Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (*Corylus* spp.), Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Pine nuts [other than dried areca nuts]" shall be substituted;
- (ii) against S. No. 25, for the entry in column (3), the entry "Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared." shall be substituted;
- (iii) against S. No. 26, for the entry in column (3), the entry "Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516" shall be substituted;
- (iv) against S. No. 27, for the entry in column (3), the entry "Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified of included" shall be substituted;
- (v) against S. No. 28, for the entry in column (3), the entry "Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products" shall be substituted;

- (vi) against S. No. 29, for the entry in column (3), the entry "Other prepared or preserved meat, meat offal, blood or insects" shall be substituted;
- (vii) against S. No. 41, for the entry in column (3), the entry "Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter." shall be substituted;
- (viii) after S. No. 41 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

|      |               |  |
|------|---------------|--|
| "41A | 2009 89<br>90 | Tender coconut water put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]"; |
|------|---------------|--|

- (ix) S. No. 49 and the entries relating thereto shall be omitted;
- (x) against S. No. 144, for the entry in column (3), the entry "Carpets and other textile floor coverings (including Turf), tufted, whether or not made up" shall be substituted;
- (xi) against S. No. 185A, for the entry in column (2), the entry "7419 80 30" shall be substituted;
- (xii) against S. No. 225, for the entry in column (2), the entry "9405" shall be substituted;
- (xiii) against S. No. 236, for the entry in column (3), the entry "Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques" shall be substituted;

c. in Schedule III – 9%, -

- (i) for S. Nos. 26A to 26L and the corresponding entries relating thereto, the following S. Nos. and the corresponding entries shall be substituted, namely: -

|      |  |  |
|------|--|--|
| "26A | 2404 12 00                               | Products containing nicotine and intended for inhalation without combustion  |
| 26B  | 2404 91 00,<br>2404 92 00,<br>2404 99 00 | Products for oral application or transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation |
| 26C  | 2515 12 20,<br>2515 12 90                | Marble and travertine, other than blocks   |
| 26D  | 2516 12 00                               | Granite, other than blocks   |

|     |      |   |
|-----|------|---|
| 26E | 2601 | Iron ores and concentrates, including roasted iron pyrites  |
| 26F | 2602 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight. |
| 26G | 2603 | Copper ores and concentrates  |
| 26H | 2604 | Nickel ores and concentrates  |
| 26I | 2605 | Cobalt ores and concentrates  |
| 26J | 2606 | Aluminium ores and concentrates   |
| 26K | 2607 | Lead ores and concentrates  |
| 26L | 2608 | Zinc ores and concentrates  |
| 26M | 2609 | Tin ores and concentrates   |
| 26N | 2610 | Chromium ores and concentrates”;  |

- (ii) S. No. 41 and the entries relating thereto shall be omitted;
- (iii) against S. No. 72, for the entry in column (3), the entry “Safety Fuses; Detonating Cords; Percussion or Detonating Caps; Igniters; Electric Detonators”, shall be substituted;
- (iv) after S. No. 98 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

|      |      |  |
|------|------|--|
| “98A | 3827 | Mixtures containing halogenated derivatives of Methane, Ethane or Propane, not elsewhere specified or included”; |
|------|------|--|

- (v) against S. No. 190A, for the entry in column (3), the entry “Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like”, shall be substituted;
- (vi) against S. No. 195, for the entry in column (3), the entry “Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)”, shall be substituted;
- (vii) against S. No. 317B, for the entry in column (3), the entry “Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]”, shall be substituted;
- (viii) against S. No. 320, for the entry in column (2), the entry “8419 [other than 8419 12]”, shall be substituted;
- (ix) against S. No. 330, for the entry in column (3), the entry “Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils”, shall be substituted;



- (x) against S. No. 352, for the entry in column (3), the entry "Machine-Tools (Including Presses) For Working Metal by Forging, Hammering or Die Forging (Excluding Rolling Mills); Machine-Tools (Including Presses, Slitting Lines and Cut-To-Length Lines) For Working Metal by Bending, Folding, Straightening, Flattening, Shearing, Punching, Notching or Nibbling (Excluding Draw-Benches); Presses for Working Metal or Metal Carbides, Not Specified Above", shall be substituted;
- (xi) after S. No. 369B and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

|       |      |                                       |
|-------|------|---------------------------------------|
| "369C | 8485 | Machines for Additive Manufacturing"; |
|-------|------|---------------------------------------|

- (xii) after S. No. 382 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

|       |      |  |
|-------|------|--|
| "382A | 8524 | Flat Panel Display Modules, Whether or Not Incorporating Touch-Sensitive Screens"; |
|-------|------|--|

- (xiii) For S. No. 383 and the corresponding entries relating thereto, the following Sl. No. and entries shall be substituted, namely: -

|      |                 |  |
|------|-----------------|--|
| "383 | 8525 or<br>8806 | Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders including goods in the form of unmanned aircraft falling under 8806 [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces, etc.]"; |
|------|-----------------|--|

- (xiv) against S. No. 390, for the entry in column (3), the entry "Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Light-Emitting Diode (LED) Light Sources]", shall be substituted;
- (xv) against S. No. 392, for the entry in column (3), the entry "Semiconductor Devices (for example, Diodes, Transistors, Semiconductor Based Transducers); Photosensitive Semiconductor devices; Light-Emitting Diodes (LED), whether or not assembled with other Light-Emitting Diodes (LED); Mounted Piezo-Electric crystals", shall be substituted;
- (xvi) against S. No. 398, for the entry in column (2), the entry "8548 or 8549", shall be substituted;
- (xvii) against S. No. 411H, for the entry in column (3), the entry "Lasers, other than Laser Diodes; other Optical Appliances and Instruments, not specified or included elsewhere in this Chapter", shall be substituted;

- (xviii) against S. No. 413A, for the entry in column (3), the entry "Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, 28 examinations or treatment tables, chairs and the like", shall be substituted;
- (xix) against S. No. 438A, for the entry in column (3), the entry "Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]", shall be substituted;
- (xx) against S. No. 441A, for the entry in column (3), the entry "Travelling Circuses and Travelling Menageries; Amusement Park Rides and Water Part Amusements; Fairground Amusements, including Shooting Galleries; Travelling Theatres", shall be substituted;
- (xxi) against S. No. 449B, for the entry in column (3), the entry "Vacuum flasks and other vacuum vessels, Complete; parts thereof other than glass inners", shall be substituted;

d. in Schedule IV – 14%, -

- (i) after S. No. 15 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

|      |            |  |
|------|------------|--|
| "15A | 2404 11 00 | Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion  |
| 15B  | 2404 19 00 | Products containing tobacco or nicotine substitutes and intended for inhalation without combustion"; |

- (ii) against S. No. 176, for the entry in column (2), the entry "8802 or 8806" shall be substituted;

2. This notification shall come into force on the 1<sup>st</sup> day of January 2022.

**Sd/-**  
**TALIREMBA**  
Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

*No. 109 Kohima*

*Tuesday, December 28, 2021*

*Pausha 7, 1943 (Saka)*

**NOTIFICATION**

**Dated Kohima, the 28<sup>th</sup> December, 2021.**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/117 :**

In exercise of the powers conferred by sub-sections (1) of section 11 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Nagaland Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)“E” dated the 30<sup>th</sup> June 2017, namely :-

In the said notification, in the Schedule, -

- (i) against S. No. 22, for the entry in column (2), the entry “0303, 0304, 0305, 0306, 0307, 0308, 0309” shall be substituted;
- (ii) against S. No. 43B, in column (3), for the entry, the entry “Vegetables provisionally preserved, but unsuitable in that state for immediate consumption” shall be substituted;
- (iii) against S. No. 49, in column (3), for the entry, the entry “Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Corylus* spp.), walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled” shall be substituted;
- (iv) after S. No. 97 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -



|      |               |   |
|------|---------------|---|
| "97A | 2009 89<br>90 | Tender coconut water other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]"; |
|------|---------------|---|

- (v) S. No. 101 and the entries relating thereto shall be omitted;
- (vi) against S. No. 141, for the entry in column (2), the entry "8807" shall be substituted;

2. This notification shall come into force on the 1<sup>st</sup> day of January 2022.

**Sd/-**  
**TALIREMBA**  
Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

*No. 110 Kohima*

*Tuesday, December 28, 2021*

*Pausha 7, 1943 (Saka)*

**NOTIFICATION**

**Dated Kohima, the 28<sup>th</sup> December, 2021.**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/118:**

In exercise of the powers conferred by sub-sections (1) of section 11 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Nagaland Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)/222 dated the 26<sup>th</sup> July, 2018, namely :-

In the said notification, in the TABLE, -

- (i) against S. No. 4, for the entry in column (2), the entry "4414" shall be substituted;
- (ii) against S. No. 29, for the entry in column (2), the entry "7419 80" shall be substituted;

2. This notification shall come into force on the 1<sup>st</sup> day of January 2022.

**Sd/-**  
**TALIREMBA**  
Officer on Special Duty, Finance



Registration No. NE/RN -646

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

*No. 111 Kohima*

*Wednesday, December 29, 2021*

*Pausha 8, 1943 (Saka)*

**NOTIFICATION**

**Dated Kohima, the 29<sup>th</sup> December, 2021.**

**F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/119 :**

In exercise of the powers conferred by section 164 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Nagaland Goods and Services Tax Rules, 2017, namely: —

**1. Short title and commencement.** -(1) These rules may be called the Nagaland Goods and Services Tax (Sixty One Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of issue of this notification.

**2. In the Nagaland Goods and Services Tax Rules, 2017, —**

(i) in rule 36, for sub-rule (4), the following sub-rule shall be substituted, with effect from the 1<sup>st</sup> day of January 2022, namely: -

“(4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under sub-section (1) of section 37 unless,-

(a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in **FORM GSTR-1** or using the invoice furnishing facility; and

(b) the details of such invoices or debit notes have been communicated to the registered person in **FORM GSTR-2B** under sub-rule(7) of rule 60.”;

(ii) in rule 80,—

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February 2022.”;

(b) after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(3A) Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement



shall be furnished along with the said annual return on or before the twenty-eighth day of February 2022.”;

- (iii) in rule 95, in sub-rule (3), after clause (c), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1<sup>st</sup> day of April 2021, namely:-

“**Provided** that where Unique Identity Number of the applicant is not mentioned in a tax invoice, the refund of tax paid by the applicant on such invoice shall be available only if the copy of the invoice, duly attested by the authorized representative of the applicant, is submitted along with the refund application in **FORM GST RFD-10.**”;

- (iv) in rule 142, with effect from the 1<sup>st</sup> day of January 2022,–

(a) in sub-rule (3), for the words and letters, “fourteen days of detention or seizure of the goods and conveyance”, the words, brackets and figures, “seven days of the notice issued under sub-section (3) of Section 129 but before the issuance of order under the said sub-section (3)” shall be substituted;

(b) in sub-rule (5), for the words, “tax, interest and penalty payable by the person chargeable with tax”, the words, “tax, interest and penalty, as the case may be, payable by the person concerned” shall be substituted;

- (v) after rule 144, the following rule shall be inserted with effect from the 1<sup>st</sup> day of January 2022, namely:-

“**Recovery of penalty by sale of goods or conveyance detained or seized in transit.-144A.** (1) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) of section 129 within fifteen days from the date of receipt of the copy of the order passed under sub-section (3) of the said section 129, the proper officer shall proceed for sale or disposal of the goods or conveyance so detained or seized by preparing an inventory and estimating the market value of such goods or conveyance:

**Provided** that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

- (2) The said goods or conveyance shall be sold through a process of auction, including e-auction, for which a notice shall be issued in **FORM GST DRC**

10 clearly indicating the goods or conveyance to be sold and the purpose of sale:

**Provided** that where the person transporting said goods or the owner of such goods pays the amount of penalty under sub-section (1) of section 129, including any expenses incurred in safe custody and handling of such goods or conveyance, after the time period mentioned in sub-rule (1) but before the issuance of notice under this sub-rule, the proper officer shall cancel the process of auction and release such goods or conveyance.

- (3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2): **Provided** that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.
- (4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.
- (5) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of auction: **Provided** that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.
- (6) On payment of the full bid amount, the proper officer shall transfer the possession and ownership of the said goods or conveyance to the successful bidder and issue a certificate in **FORM GST DRC-12**.
- (7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.
- (8) Where an appeal has been filed by the person under the provisions of sub-section (1) read with sub-section (6) of section 107, the proceedings for recovery of penalty by sale of goods or conveyance detained or seized in transit under this rule shall be deemed to be stayed: **Provided** that this sub-rule shall not be applicable in respect of goods of perishable or hazardous nature. ”;

- (vi) for rule 154, the following rule shall be substituted with effect from the 1<sup>st</sup> day of January 2022, namely:—

**“Disposal of proceeds of sale of goods or conveyance and movable or immovable property.—**

**154.** (1) The amounts so realised from the sale of goods or conveyance, movable or immovable property, for the recovery of dues from a defaulter or for recovery of penalty payable under sub-section (3) of section 129 shall,—

- (a) first, be appropriated against the administrative cost of the recovery process;
  - (b) next, be appropriated against the amount to be recovered or to the payment of the penalty payable under sub-section (3) of section 129, as the case may be;
  - (c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and
  - (d) the balance, if any, shall be credited to the electronic cash ledger of the owner of the goods or conveyance as the case may be, in case the person is registered under the Act, and where the said person is not required to be registered under the Act, the said amount shall be credited to the bank account of the person concerned;
- (2) where it is not possible to pay the balance of sale proceeds, as per clause (d) of sub-rule (1), to the person concerned within a period of six months from the date of sale of such goods or conveyance or such further period as the proper officer may allow, such balance of sale proceeds shall be deposited with the Fund;

- (vii) in rule 159, with effect from the 1<sup>st</sup> day of January 2022,—

- (a) in sub-rule (2)–

- (A) after the words “copy of the order of attachment”, the words, letters and figures “in **FORM GST DRC-22**” shall be inserted;
- (B) after the words “Commissioner to that effect.”, the words and figures, “and a copy of such order shall also be sent to the person whose property is being attached under section 83” shall be inserted;

- (b) in sub-rule (3)–

- (A) for the words “and if the taxable person”, the word “and if the person, whose property has been attached.” shall be substituted;
- (B) for the words “by the taxable person”, the words, “by such person” shall be substituted;



(c) in sub-rule (4), for the words “the taxable person” occurring at both the places, the words “such person” shall be substituted;

(d) in sub-rule (5), for the words brackets and figure “within seven days of the attachment under sub-rule(1), file an objection”, the words, letters and figures “file an objection in **FORM GST DRC-22A**” shall be substituted;

(viii) for “**FORM GST DRC-10**”, the following form shall be substituted, with effect from the 1<sup>st</sup> day of January 2022, namely:—

**“FORM GST DRC – 10**

*[See rule 144(2)&144A]*

**Notice for Auction under section 79(1) (b) or section 129(6) of the Act**

Demand order no.:

Date:

Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs. .... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

Or

Whereas the goods or conveyance detained or seized under Section 129 are liable for sale or disposal in accordance with the provisions of sub-section (6) of Section 129 for recovery of penalty of Rs. .... payable under sub-section (3) of section 129 and the expenses incurred in safe custody and handling of such goods or conveyance and other administrative expenses

The sale will be by public auction and the goods and/or conveyance shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached

to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

The auction will be held on ..... at .... AM/PM.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer / specified officer and in default of payment, the goods and / or conveyance shall be again put up for auction and resold.

#### Schedule

| Serial No. | Description of goods or conveyance | Quantity |
|------------|------------------------------------|----------|
| 1          | 2                                  | 3        |
|            |                                    |          |

Place:

Signature

Date:

Name

Designation: "

(ix) in **FORM GST DRC-11**, with effect from the 1<sup>st</sup> day of January 2022,-

- (a) for the words, figures, letter and brackets "See rule 144(5) & 147(12)", the words, figures and brackets "See rule 144(5), 144A and 147(12)" shall be substituted;
- (b) for the word "goods", the words "goods or conveyance" shall be substituted;

(x) in **FORM GST DRC-12**, with effect from the 1<sup>st</sup> day of January 2022-

- (a) for the words, figures, brackets and letter "See rule 144(5) & 147(12)", the words, figures and brackets "See rule 144(5), 144A and 147(12)" shall be substituted;
- (b) for the word "goods", wherever it occurs, the words "goods or conveyance" shall be substituted;
- (c) after the words, figures, brackets and letters "provisions of section 79(1)(b)/(d)", the words, figures and brackets "or section 129(6)" shall be inserted;

(xi) for **FORM GST DRC-22**, the following form shall be substituted, with effect from the 1<sup>st</sup> day of January 2022, namely:-

**“FORM GSTDRC -22**

*[See rule 159(1)]*

Reference No.:

Date:

To

.....Name

.....Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority/  
Regional Transport Authority/Other Relevant Authority)

**Provisional attachment of property under section 83**

It is to inform that M/s ----- (name) having principal place of business at ----- (address) bearing registration number as ----- (GSTIN/ID), PAN is a registered taxable person under the <<SGST/CGST>> Act.

or

It is to inform that Sh. .... (name) resident of ..... (address) bearing PAN ..... and/or Aadhaar No. .... is a person specified under sub-section (1A) of Section 122 .

Proceedings have been launched against the aforesaid person under section << ----- >> of the said Act to determine the tax or any other amount due from the said person. As per information available with the department, it has come to my notice that the said person has a <<saving / current / FD/RD / depository >> account in your << bank/post ----- office/financial institution>> having account no. << A/c no. >>;

or

property located at << property ID & location>>.

or

Vehicle No. .... <<description>>

or

Others (please specify) .... <<description>>

In order to protect the interests of revenue and in exercise of the powers conferred under section 83 of the Act, I ----- (name), ----- (designation), hereby provisionally attach the aforesaid account /property.

No debit shall be allowed to be made from the said account or any other account operated by the aforesaid person on the same PAN without the prior permission of this department.

or

The property mentioned above shall not be allowed to be disposed of without the prior permission of this department.

Signature

Name

Designation

Copy to (person)"

(xii) in **FORM GST DRC-23**, with effect from the 1<sup>st</sup> day of January 2022,–

(a) after “/Immovable property registering authority”, the following shall be inserted, namely:–

“/ Regional Transport Authority/Other Relevant Authority”;

(b) for the words “proceedings pending against the defaulting person which warrants the”, occurring at both the places, the words, “requirement of” shall be substituted;

(xiii) in **FORM APL-01**, in entry number 15, for the table under clause (a), the following table shall be substituted, with effect from the 1<sup>st</sup> day of January 2022, namely:–



| Particulars  |               | Central tax | State/ UT tax | Integrated tax | Cess | Total amount |           |
|--|---------------|-------------|---------------|----------------|------|--------------|-----------|
| (a)<br>Admitted amount   | Tax/ Cess     |             |               |                |      | < total >    |           |
|  | Interest      |             |               |                |      | < total >    |           |
|  | Penalty       |             |               |                |      | < total >    |           |
|  | Fees          |             |               |                |      | < total >    |           |
|  | Other charges |             |               |                |      | < total >    |           |
| (b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess) |               |             |               |                |      | < total >    | < total > |

|   |         |  |  |  |  |  |                   |  |
|---|---------|--|--|--|--|--|-------------------|--|
| (c) Pre-deposit in case of sub-section (3) of section 129 | Penalty |  |  |  |  |  | <<br>total<br>>"; |  |
|---|---------|--|--|--|--|--|-------------------|--|

(xiv) after **FORM GST DRC-22**, the following form shall be inserted with effect from the 1<sup>st</sup> day of January 2022, namely:-

**“FORM GST DRC – 22A**

[See rule 159(5)]

Reference No.:

Date:

ARN No. of Order in FORM GST DRC-22:

To,

The Pr. Commissioner/Commissioner  
.....(Jurisdiction)

**Application for filing objection against provisional attachment of property**

Whereas, an order in FORM GST DRC-22 has been issued for provisional attachment of the following property under the provisions of section 83 of the Act vide ARN No.....

|                                 |   |
|---------------------------------|---|
| Ref ID                          |   |
| Property provisionally attached | << property id & location>>                       |
| Account provisionally attached  | <<saving/current/FD/RD/depository<br>account no>> |
| Vehicle provisionally attached  | <<Vehicle details>>                               |
| Any other property              | <<details >>                                      |

2. In accordance with the provisions of Rule 159(5) of the CGST Rules, 2017, I hereby submit my objection on the basis of following facts and circumstances.

<<.....>>

<<...Documents to be uploaded...>>

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name-

GSTIN (in case of registered person)-

PAN and/or Aadhaar No. (in case of others)-

Place –

Date –

Signature of Authorized Signatory”.

Sd/-

**TALIREMBA**

Officer on Special Duty, Finance

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Director  
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***Kohima : Printed and published by the Directorate of Printing & Stationery, Lower Chandmari  
Kohima, Nagaland (Gazette) No.21 /150/ 15-02-2022.***