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THE NAGALAND GAZETTE

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PART-I**NOTIFICATION**Dated Kohima, the 19th March 2018

NO.VETY/EST-220/2000 :: In the interest of public service, the Governor of Nagaland is pleased to order transfer and posting of the following officers as indicated below with immediate effect:

Sl.No.	Name of Officer:	Present Place of Posting:	To be transferred and posted as :
1.	Dr. H. Inato Jimomi	DLDO Kiphire attached to DMC	Vice Principal, VFATI Medziphema vice Dr. Sentinungla (transferred)
2.	Dr. Sentinungla	Vice Principal, VFATI Medziphema	DLDO Kiphire attached to DMC vice Dr. H. Inato Jimomi (transferred)
3.	Dr. Ketholenuo Metha	DDDO, Phek	DDDO, Phek attached to KMC vice Dr. S. Amenla Walling (detached)
4.	Dr. Imtisungkum Jamir	VAS, Directorate	VAS (D) Mangkolemba
5.	Dr. Rosou Pohena	VAS, Directorate	VAS(O) Phek vice Dr. Michael Imti Imchen (transferred)
6.	Dr. Michael Imti Imchen	VAS(Outpost), Phek attached to Vety. Disp., Kuhuboto	FM Plants, Kohima vice Dr. Menguzenuo Sale (contract service terminated)
7.	Dr. Auto V Sumi	VAS(PH) Kiphire	FM Plants, NSDCF Kohima and attached to Directorate vice Dr. Medo-u Wetsah (contract service terminated)
8.	Dr. Nemjenyanger	VAS, Directorate	FM, SCBF Aliba vice Dr. Mangyang (contract service terminated)
9.	Dr. N. Morothung	VAS, Directorate	VAS (D) Aitepyong, Wokha
10.	Dr. Khumjungse	VAS, Directorate	VAS (PH) Kiphire vice Dr. Auto V
11.	Dr. Kevi Kikhi	VAS, Directorate	VAS(O) Tuensang vice Dr. Toshisenla (contract service terminated)
12.	Dr. Suiyipeube Mpom	VAS, Directorate	FM, CRC Medziphema vice Dr. Meyiakum (contract service terminated)
13.	Dr. A.T. Poanba	VAS, Longkhim	VAS, Longkhim with additional charge of VAS, Vety. Disp., Chare
14.	Dr. Shipatu Thupitor	VAS (O) Zunheboto	VAS Meluri vice Dr. Gwathonlo Tsela, (transferred)
15.	Dr. Gwathonlo Tsela	VAS Meluri	VAS (O) Zunheboto vice Dr. Shipatu Thupitor, (transferred)

Handing/Taking over charge should be completed on or before 26th March, 2018.

Sd/-

MEDOLHI

Deputy Secretary to the Govt. of Nagaland

CORRIGENDUM:Dated Kohima, the 22nd March, 2018

NO.VETY/EST-220/2000 :: Transfer and posting of officers under the Deptt. of AH&VS issued vide this Deptt.'s Notification of even No. dt. 19.03.18 may be read as follows for the following:-

Sl.No.	Name of Officer:	Present Place of Posting:	To be transferred and posted as :
6.	Dr. Michael Imti Imchen	VAS(Outpost), Phek attached to Vety. Disp., Kuhuboto	FM Plants, Lerie, Kohima vice Dr. Menguzenuo Sale (contract service terminated) and attached to Vety. Disp., Khaghaboto, Dimapur with addl. charge of VHC, Kuhuboto

Handing/Taking over charge should be completed on or before 31st March, 2018.

Sd/-

MEDOLHI

Deputy Secretary to the Govt. of Nagaland

NOTIFICATIONDated Kohima, the 22nd March 2018

No. CAB-1/2018 :The Hon'ble Chief Minister, Nagaland is pleased to appoint the following Members of Nagaland Legislative Assembly as Advisors to the Departments of Government of Nagaland as indicated against their names with immediate effect:

S. No.	Name of MLA	Departments
1	NOKE WANGNAO	1. Social Welfare 2. Home Guards & Civil Defence
2	POHWANG KONYAK	1. Fire & Emergency Services 2. SIRD 3. Relief & Rehabilitation
3	PUKHAYI	1. Food & Civil Supplies 2. Legal Metrology & Consumer Protection 3. NSDMA
4	DR. NEIKIESALIE KIRE	1. Rural Development
5	R. KHING	1. Veterinary & Animal Husbandry 2. Women Resources Dept
6	MMHONLUMO KIKON	1. Information Technology 2. Science & Technology 3. New & Renewable Energy
7	TOVIHOTO AYEMI	1. Power
8	LONGRINEKEN	1. Law & Justice 2. Border Affairs 3. Treasuries & Accounts
9	IMTIKUMZUK	1. Sericulture 2. Excise
10	NAMRI NCHANG	1. Irrigation & Flood Control
11	L. KHUMO	1. Fisheries 2. Evaluation, Economics & Statistics
12	K. TOKUGHA SUKHALU	1. School Education
13	TOSHI WUNGTONG	1. Information & Public Relations 2. SCERT 3. Village Guards
14	KAZHETO KINIMI	1. Skill Development, Labour & Employment 2. CAWD
15	MHATHUNG YANTHAN	1. Horticulture
16	KHEHOVI YEPHOMI	1. Tourism 2. Art & Culture
17	BONGKHAO	1. Department of Underdeveloped Areas

18	H. HAYING	1. Prisons 2. Printing & Stationary
19	IMNATIBA	1. Industries & Commerce 2. NIDC
20	ER. ZHALE NEKHA	1. Youth Resources & Sports

- 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 advise on matters that are referred to them by the concerned Department 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 Assemble Secretariat.

Sd/-
TEMJEN TOY
Cabinet Secretary

NOTIFICATION

Dated Kohima, the 22nd March, 2018.

NO.WH/EST/89/2017/142 :: In the interest of public service, the Governor of Nagaland is pleased to order transfer of Shri. Kroneicho Naki, Superintendent under Addl. C.E. PWD (R & B) Mokokchung and posted as Superintendent under the establishment of Chief Engineer PWD (R & B) Kohima vice Shri. Mezhuville, Superintendent, retired with immediate effect.

Further, senior most UDA under Addl. C.E. PWD (R & B) Mokokchung may take the current charge till regular Superintendent is posted in the office.

Sd/-
M. BENJONGNUNGSANG
Under Secretary to the Government of Nagaland.

NOTIFICATION

Dated Kohima, the 24th March, 2018.

No: LAW-100/75(Pt) :: In supersession to this department Notification of even number dated 14.3.2018 and in exercise of the powers conferred by Article 165 (1) of the Constitution of India, the Governor of Nagaland is pleased to appoint **Shri K.N. Balgopal**, Advocate in the Supreme Court of India as Advocate General for the State of Nagaland with Headquarter at New Delhi with effect from 14.3.2018 until further order.

Sd/-
KHANRINLA T. KOZA
Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 24th march, 2018

NO.IDB/KVI-10/79 (Vol-I):: In exercise of powers conferred under section 4(b) of the Nagaland Khadi & Village Industries Act 1978, and pursuant to the Cabinet Secretariat (Cabinet Cell) letter No. CAB-1/2008 dated 23rd March, 2018, Dr. Neiphrezo Kreditsu, is appointed as Chairman of Nagaland Khadi & Village Industries Board with immediate effect.

The pay and allowances of the Chairman will be as per Finance Department Office Memorandum No.BUD/11-53/2014-15 dated 1st May, 2017. The Chairman will also be entitled to TA/DA as applicable to Group 'A' Officers in the State.

Sd/-

MENUKHOL JOHN

Principal Secretary to the Govt. of Nagaland

NOTIFICATION

Dated Kohima, the 24th March 2018

NO.IDB/NHL-2/2001(pt): in exercise of powers conferred under the memorandum & Articles of Association the Nagaland Hotels Limited, Dimapur, and pursuant to the Cabinet Secretariat (Cabinet Cell) letter NO.CAB-1/2008 dated 23rd March, 2018, **Shri. Ato Yephthomi** is appointed as Chairperson of Nagaland Hotels Limited (NHL) with immediate effect.

The pay and allowance of the Chairman will be as per Finance Department Office Memorandum No.BUD/11-53/2014-15 dated 1st May, 2017. The Chairman will also be entitled to TA/DA as applicable to Group 'A' officers in the State.

Sd/-

MENUKHOL JOHN

Principal Secretary to the Govt. of Nagaland.

NOTIFICATION

Dated Kohima, the 19th March, 2018.

No.HTE/TE/8-97/2017: In the interest of the public service, the Governor of Nagaland is pleased to order transfer and posting of Smti. P Samzai, workshop Superintendent, Govt. Polytechnic, Kohima to Govt. Polytechnic, Tsunazho, Phek against the newly created post vide Order No.HTE/TE/8-19/2013,dated 31-03-2017 with immediate effect.

Sd/-

ANIMI LOTHIA

Under Secretary to the Govt. of Nagaland.

NOTIFICATIONDated Kohima, the 16th March, 2018

NO.AHV/EST-1/2/2007 (Vol I) :: On the recommendation of the Departmental Promotion Committee held on 16/03/2018, the Governor of Nagaland is pleased to promote the following officers under Animal Husbandry and Veterinary Services Department to the posts as indicated below against the existing vacancies as shown below:

A. From Joint Director to Additional Director in the Pay Band of **PB-3 (A) Rs.29500-Rs.55100** with Grade Pay of **Rs.8700 P.M** and Non-practising allowance (NPA) @25% of the Basic Pay subject to the condition that the basic pay plus NPA does not exceed Rs. 76,900 plus all other allowances as are admissible under rules in force from time to time in Nagaland.

Sl.No.	Name	Against Vacancy of	w.e.f
1.	Dr. Aomangyang Walling	Dr. Myingthungo Shitiri , Addl. Director, retired on 31.01.18	01.02.2018
2.	Dr. Mudozo Sahire	Dr. N. Rongsentemjen , Addl. Director, retiring on 31.03.18	01.04.2018
3.	Dr. L.T. Odyuo	Dr. Viral Yore , Addl. Director, retiring on 31.03.18	01.04.2018

B. From Deputy Director to Joint Director in the Pay Band of **PB-3 15600 –39100 p.m** with Grade pay of **Rs. 7600** and Non-Practising Allowance (NPA) @25% of the Basic Pay subject to the condition that the basic pay plus NPA does not exceed Rs. 76,900/- p.m plus all other allowances as are admissible under rules in force from time to time in Nagaland.

Sl.No.	Name	Against Vacancy of	w.e.f
1.	Dr. N. Thungben Yanthan Deputy Director	Lt. Dr. K.David Sema , Joint Director, expired on 17.11.17	01.03.2018
2.	Dr. Vilatuo Felix Rutsa Deputy Director	Dr. Aomayang Walling , Promoted from Jt. Director to Addl. Director	01.03.2018
3.	Dr. Keduovizo Visa Deputy Director	Dr. Vivotuo Miachieo , Joint Director, retired on 28.02.18	01.03.2018
4.	Dr. Mrs. Achila Ao Deputy Director	Dr. Mudozo Sahire , Promoted from Jt. Dir. to Addl. Director	01.04.2018
5.	Dr. Mrs Chubakumla Jamir, Deputy Director	Dr. L.T. Odyuo , Promoted from Joint Director to Addl. Director	01.04.2018

C. From VAS to Deputy Director in the Pay Band of **PB-3 15600-39100 p.m** with Grade Pay of **Rs. 6600 p.m** and Non-practising allowance (NPA) @25% of the Basic Pay subject to the condition that the basic pay plus NPA does not exceed Rs. 76,900 plus all other allowances as are admissible under rules in force from time to time in Nagaland.

Sl.No.	Name	Against Vacancy of	w.e.f
1.	Dr.Vesapra Tinyi	Creation of 1 (one) supernumerary post personal to Er. Kolevi Kent , Dy. Director w.e.f. 11.01.18	01.03.2018
2.	Dr.Tekasangba	Dr. N. Thungben Yanthan , Promoted from Deputy Director to Joint Director	01.03.2018
3.	Dr.Tajenyuba	Dr. Vilatuo Felix Rutsa , Promoted from Deputy Director to Joint Director	01.03.2018
4.	Dr.Sanen Jamir	Dr. Keduovizo Visa , Promoted from Deputy Director to Joint Director	01.03.2018
5.	Dr.T.Tselise Sangtam	Dr. Mrs. Achila Ao , Promoted from Deputy Director to Joint Director	01.04.2018
6.	Dr.Tsileu Haikube	Dr. Mrs Chubakumla Jamir , Promoted from Deputy Director to Joint Director	01.04.2018

The promoted officers shall continue to serve in their present place of posting till further orders.

Sd/-

MEDUHELE

Joint Secretary to the Govt. of Nagaland.

NOTIFICATIONDated Kohima, the 24th March, 2018

NO.IDB/GEN-18/87 (Vol-II):: In exercise of power conferred under article 97 (b) of Memorandum and Article of Association of the Nagaland Handloom & Handicrafts Development Corporation Ltd and pursuant to Cabinet Secretariat letter no.CAB-1/2008 dated 23rd March, 2018, the Chief Minister of Nagaland is pleased to appoint Miathou Krose as Chairman, Nagaland Handloom and Handicraft Development Corporation Ltd, Dimapur with immediate effect.

The pay and allowances of the Chairman will be as per Finance Department Office Memorandum No.BUD/11-53/2014-15 dated 1st May, 2017. The Chairman will also be entitled to TA/DA as applicable to Group 'A' Officers in the State.

Sd/-

MENUKHOL JOHN

Principal Secretary to the Govt. of Nagaland

ORDERDated Kohima, the 16th Mar 2018.

NO.IRR/ESTT-32/2001/435 :: In the interest of Public Service, the Governor of Nagaland is pleased to order transfer and posting of the following Junior Engineers under the Department of Irrigation & Flood Control, Nagaland with immediate effect.

1. Er. Pudukrol Pusa, JE on deputation to Agriculture Department is recalled and posted as JE, Kohima Division vice Er. Neikuonuo Solo, JE transferred .
2. Er. Neikuonuo Solo, JE Kohima Division is transferred as JE, Agriculture Department on deputation vice Er. Pudukrol Pusa, JE recalled.

Sd/-

CHUBATEMJEN, NCS

Deputy Secretary to the Govt. of Nagaland.

NOTIFICATIONDated Kohima, the 19th March 2018

NO.VETY/EST-220/2000 :: In the interest of public service, the Governor of Nagaland is pleased to order transfer and posting of the following officers as indicated below with immediate effect:

Sl.No.	Name of Officer:	Present Place of Posting:	Additional Charge of:
1.	Dr. Simon Ao	Joint Director and PD, NSDCF Ltd.	Acting MD, NSDCF Ltd. till New MD, NSDCF Ltd. Is posted
2.	Dr. Zapove Swuro	Deputy Director, NSDCF Ltd.	Overall i/c of Capital Dairy, NSDCF Ltd. till further orders

Handing/Taking over charge should be completed on or before 26th March, 2018.

Sd/-

MEDOLHI

Deputy Secretary to the Govt. of Nagaland

PART-IIA**ORDER**Dated Kohima the 28th February 2018.

NO.WH/EST/2/2001(Vol-II)/91::In terms of section 3(1) and section 3(2) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 2009, which comes into effect from 31-10-2009 in terms of Government of Nagaland, P & AR Department's Notification No. AR-3/GEN-174/2007(Pt) Dated 7th August, 2009, the Governor of Nagaland is pleased to allow Er. I. Merentemjen, Addl. Chief Engineer under the establishment of Engineer-in-Chief, NPWD to retire from Government service with effect from 28-02-2018 (AN) on superannuation.

Sl. No	Name & Designation	Place of posting	Date of birth	Date of entry into Govt. service	Retirement/ superannuation
1	Er. I. Merentemjen, Addl. C.E	R&B Mokokchung	01-03-1958	05-06-1986	Superannuation

Sd/-

M. BENJONGNUNGSANG

Under Secretary to the Govt. of Nagaland.

NOTIFICATIONDated Kohima, the 28th February 2018

NO.WH/EST/46/2004(Pt-I)/85 : Consequent upon the retirement of Er. Khupi Natso, E-in-C, NPWD on 28.02.2018 and in the interest of Public Service, the Governor of Nagaland is pleased to allow the senior most Chief Engineer (R&B), Er. Krosu Rhetso to hold current charge of Engineer-In-Chief, NPWD in addition to his normal duties with effect from 01-03-2018 till further order.

Sd/-

IMTIMENLA

Deputy Secretary to the Government of Nagaland

NOTIFICATIONDated Kohima, the 17th March, 2018

NO.PAR-A/10/2012-AIS : : On attaining the age of superannuation, the Governor of Nagaland is pleased to release Shri. Neihs C. Thur, IAS, Commissioner & Secretary to the Government of Nagaland from service with effect from 31.03.2018 (AN).

Sd/-

S. ATHSANGLA

Under Secretary to the Government of Nagaland

NOTIFICATIONDated Kohima, the 7th March 2018

NO.WH/EST/53/2008(Pt)/96 : : Consequent upon the retirement of Er .J. Talimeren Aier, C.E (Housing) on 31.01.2018 and in the interest of Public Service, the Governor of Nagaland is pleased to allow the senior most Addl. Chief Engineer, NPWD Er. Thenuvecho Puro, Addl. Chief Engineer, PWD (R&B) Tuensang to hold current charge of Chief Engineer, PWD (Housing) in addition to his normal duties with effect from 01-03-2018 till further order.

This has the approval of the P & AR Department vide their U.O. No. 774 dated 06-03-2018.

Sd/-

M. BENJONGNUNGSANG

Under Secretary to the Government of Nagaland

NOTIFICATIONDated Kohima the 12th March 2018.

NO.WH/EST/22/2010 : : In the interest of public service, the Governor of Nagaland is pleased to order attachment of Er. Alok Bhusan Das, SDO and Er. M. Moanungba Jamir, JE under NPWD to Executive Engineer, Horticulture Department in continuation to notification No. WH/EST/21/07 dated 09-07-2013 and No. WH/EST/77/2009 dated 17-05-2012 respectively.

2. The above officers have been released from deputation to the Northeast Frontier Railway vide order No. 05/2018(Gaz) dated 02-02-2018.

Sd/-

M. BENJONGNUNGSANG

Under Secretary to the Government of Nagaland.

NOTIFICATIONDated Kohima , the 15th Mar 2018

NO. PHE-1/EST/23/2014 : : The Governor of Nagaland is pleased to extend the ad-hoc service of Shri. Kvulozu Kesen, Programme Officer under Public Health Engineering Department for the period 02.04.2018 to 30.09.2018.

The extension of contract services is in continuation to an earlier Notification No.PHE-1/EST/23/2014 (Pt-1) Dated 13/10/2017 .All other terms and conditions remains the same.

In the interest of public service the officer will continue to remain in the office of Chief Engineer, PHED.

Sd/-

MHATHUNG TUNGGOE

Deputy Secretary to the Government of Nagaland

NOTIFICATIONDated Kohima, the 15th Mar 2018.

NO. PHE-1/EST/23/2014: : The Governor of Nagaland is pleased to extend the contract service of the following Junior Engineer under Public Health Engineering Department with 1(one) day break as indicated below:

Sl.No.	Name	Designation	Period from
1	Shri. Imsungit Jamir	JE	02.04.2018 to 30.09.2018
2	Shri. Lanusungkum Jamir	JE	02.04.2018 to 30.09.2018
3	Shri. Vilhoutuo Kruse	JE	02.04.2018 to 30.09.2018
4.	Shri. Lipokmeren Lkr	JE	02.04.2018 to 30.09.2018
5	Shri. Mhanyivituo	JE	02.04.2018 to 30.09.2018
6.	Shri. Rongsentoshi	JE	02.04.2018 to 30.09.2018

The extension of contract services is in continuation to an earlier Notification No.PHE-1/EST/23/2014 (Pt-I) Dated 13/10/2017 .

In the interest of public service the officers will continue to remain in their respective place of posting till further order.

Sd/-

MHATHUNG TUNGEO

Deputy Secretary to the Government of Nagaland

NOTIFICATIONDated Kohima, the 23rd March, 2018

No.HTE/TE/10-1/08: In supersession to this Department Notification of even number dated 12.03.2018, the temporary attachment of Smti. Aoienna, Lecturer, Fashion Technology, Govt. Polytechnic, Kohima to the Directorate of Technical Education examination section stands cancelled with immediate effect

Sd/-

ANIMI LOTHIA

Under Secretary to the Govt. of Nagaland

CORRIGENDUMDated Kohima, the 22nd March 2018.

NO.WH/EST/2/2001(VOL-II)/137 :: In supersession to this Department Order of Even Number dated 20/03/2018 and In pursuance of section 3(1) and section 3(2) of the Nagaland Retirement from Public Employment (Second Amendment) Act 2009, which comes into effect from 31st October 2009 in terms of Government of Nagaland, P & AR Department's Notification No. AR 3/Gen-174/2007(pt) dated 7th August 2009, the following employees, serving under the Department of NPWD, whose names and particulars are given below are hereby allow to retire from the service with effect from the date indicated against their names on completion of 35 years of service.

Sl. No	Name of Govt. employee	Designation	Place of posting	Date of joining Govt. service	Date of retirement
1	2	3	4	5	6
1	Shri. Janalal Babu	J.E	Under EE PWD (R&B) Dimapur	01/06/1983	31/05/2018
2	Shri. P.G. Surendran	JE	Under S.E. PWD (NH) Circle II Kohima	30/06/1983	30/06/2018

Sd/-

M. BENJONGNUNGSANG

Under Secretary to the Government of Nagaland.

PART-V**NOTIFICATION**

NO.AS/LEG-11/2018/1054

Dated Kohima, the 23rd March, 2018

The Nagaland Road Safety Authority Act, 2013 (First Amendment) Bill, 2018 which was introduced in the Nagaland Legislative Assembly on 23rd March, 2018 is published for general information together with the Statement of Objects and Reasons and Financial Memorandum under the proviso of the Rule 72 of the Rules of Procedure and Conduct of Business in the Nagaland Legislative Assembly.

Sd/-

N. BENJAMIN NEWMAI
COMMISSIONER & SECRETARY
Nagaland Legislative Assembly
Secretariat: Kohima

"TITLE" : The Nagaland Road Safety Authority (First Amendment)
Bill, 2018

Draft Bill.

To amend the Nagaland Road Safety Authority Act, 2013 (hereinafter referred to as the Principal Act) in the manner hereinafter appearing:

Be it enacted in the Sixty Nine Year of the Republic of India as follows:

1. Short title and commencement:

- (i) This Act may be called the Nagaland Road Safety Authority (First Amendment Act, 2018)

2. Amendment of Section 3:

- 1) In the Principal Act, in Section 3 (3) below section 3(3)(s) the following shall be inserted, namely:
(t) General Manager, National Highways Infrastructure Development Corporation Limited (NHIDCL) Branch Office, Dimapur.

3. Amendment of Section 5:

(1) In the Principal Act, in Section 5(1) (b)

“Transport Commissioner” shall be substituted, namely:

(b) Administrative Head of Transport Department, who shall be the Vice-Chairman of the Executive Committee.

(2) Insert the following below Section 5(1) (g) namely:-

(h) Chief Engineer, Border Roads Organisation.

(i) Director, State Council of Education Research and Training(SCERT).

Objects and Reasons:

The Supreme Court Committee on Road Safety had directed the States that :-

(a) The National Highways Authority of India (NHAI) / National Highways Infrastructure Development Corporation Limited (NHIDCL) shall be represented in the State Road Safety Authority.

(b) The Administrative Head of Transport Department shall be the Vice Chairman of the Executive Committee of the State Road Safety Authority replacing the Transport Commissioner for administrative convenience since the Transport Commissioner is the CEO-cum-Road Safety Commissioner & Member Secretary of the Executive Committee of the State Road Safety Authority.

(c) As mandated by the 4Es of Road Safety i.e. Engineering, Enforcement, Education and Emergency Care Service, the Border Roads Organization and the State Council of Educational Research and Training shall be represented in the Executive Committee of the State Road Safety Authority.

Therefore, the necessity had arisen to amend “*The Nagaland Road Safety Authority Act, 2013*”.

Sd/-

P. PAIWANG KONYAK

Minister

Transport, Civil Aviation and Railways.

**THE NAGALAND
ROAD SAFETY AUTHORITY ACT, 2013.**

An act to provide for the constitution of a road safety authority for the implementation of road safety programmes in the state, for the establishment of a road safety fund and for matters connected therewith and incidental thereto.

Preamble:

WHEREAS, it is expedient to provide for the constitution of road safety Authority for the implementation of road safety programmes in the State, for the establishment of a road safety Fund and for matters connected therewith and incidental thereof:

Be it enacted in the sixty-fourth year of the Republic of India as follows:

1. Short title and commencement:

- (1) This Act shall be called the Nagaland Road Safety Authority Act, 2013.
- (2) Its shall be deemed to have come into force on the date notified.

2. Difinations:

- (1) In this Act, unless the context otherwise requires;
 - (a) "accident" means any incident wherein, on account of the use of a motor vehicle on a public road, death, bodily injury or damage caused to any public properties, other vehicles, person, persons or property or to any public property or other vehicles, as the case may be;
 - (b) "Authority" means the 'Road Safety Authority' constituted under section 3;
 - (c) "Cess" means the cess levied under section 10;
 - (d) "Chairman" means the Chairman of the Authority, Executive Committee or District Road Safety Committee, as the case may be;
 - (e) "District" means a revenue district;
 - (f) "District Road Safety Committee" means the District Road Safety Committee constituted under section 19;
 - (g) "Executive Committee" means the executive committee of the Authority;
 - (h) "Fund" means the Road Safety Fund constituted under section 11;

- (i) "Local Authority" means Nagaland Village and Area Council Act, 1978 or a Municipality constituted under the Nagaland Municipality Act, 2001.
 - (j) "Public road" shall include, any private road to which public have access and also the traffic inlands, medians and footpath;
 - (k) "Public Property" shall have the same meaning as defined under prevention of Damage to Public Property Act, 1984 (3 of 1984);
 - (l) "Public Authority" means the authority so constituted under this Act;
 - (m) "Prescribed" means prescribed by rules made under this Act;
 - (n) "Regulations" means the regulations made under section 39;
 - (o) "Vehicle" shall have the same meaning as defined under section 28 of the MV Act, 1988.
- (2) Words and expression used but not defined in this Act shall have the meanings respectively assigned to them in the Motor Vehicles Act, 1988 (Central Act 59 of 1988) or the rules made thereunder.

3. Constitution of the Authority:

- (1) The Government may, by notification in the Gazette, constitute, with effect from such date as may be specified therein, an Authority to be called "the Nagaland Road Safety Authority;
- (2) The Authority shall be a body corporate by the name aforesaid, having perpetual succession and a common seal, with powers, subject to the provisions of this Act, to acquire, hold and dispose of property, both movable and immovable and to contract and shall by the said name sue and be sued.
- (3) The Authority shall consist of the following members namely:-
 - (a) the Minister for Transport, who shall be the Chairman of the Authority;
 - (b) the Minister for Roads & Bridges who shall be the Vice-Chairman of the Authority;
 - (c) the Chief Secretary;
 - (d) the Secretary, Transport Department;
 - (e) the Law Secretary;
 - (f) the Principal Secretary, Home Department;
 - (g) the Principal Secretary, Finance Department;
 - (h) the Principal Secretary, Roads & Bridges Department;
 - (i) the Principal Secretary, Health and Family Welfare Department;

- (j) the Principal Secretary, School Education Department;
 - (k) the Principal Secretary, Local Self Government Department;
 - (l) the Road Safety Commissioner, who shall be the Chief Executive Officer of the Authority;
 - (m) the Director General of Police;
 - (n) the Director, Health & Family Welfare Department;
 - (o) the IGP Range, (Traffic)
 - (p) the Chief Engineer (Road and Bridges);
 - (q) the Chief Engineer (National Highways);
 - (r) the Secretary, State Transport Authority;
 - (s) three persons who are experts in the field of road safety, nominated by the Government.
4. The nominated members of the Authority shall hold office for a period of five Year from the date of appointment.
5. Any nominated member may, at any time, resign his office by a letter addressed to the Chairman of the Authority;

4. Functions of the Authority:

The Authority shall have the following functions, namely;

- (a) advising the Government on road safety policies;
- (b) prescribed and enforcing road safety standards and procedures;
- (c) formulate and implement schemes, project and programmes, relating to road safety;
- (d) co-ordinating the functions of all the agencies and Government department discharging the duties related to road safety;
- (e) implementing road safety awareness programmes;
- (f) administration of the Fund;
- (g) sanctioning expenditure for the implementation of road safety scheme and programmes;
- (h) sanctioning expenditure for road safety project and for purchase and installation of equipments and devices connected with road safety;
- (i) sanctioning expenditure for the conduct of studies project and research on matters relating to road safety;
- (j) sanctioning expenditure for trauma-care programmes or activities;
- (k) sanctioning administrative expenditure of the Authority;
- (l) sanctioning expenditure on matter connected with road safety measures;

- (m) formation of self help groups, under the leadship of the Authority for the rescue operation in the place of accident;
- (n) discharging such other functions, as may be prescribed, having regard to the objects of this Act;

5. Executive Committee:

- (1) There shall be an Executive Committee for the Authority consisting of the following members namely:-
 - (a) Chief Secretary, who shall be the Chairman of the Executive Committee;
 - (b) Transport Commissioner, who shall be the Vice-Chairman of the Executive Committee.
 - (c) IGP (Range);
 - (d) Chief Engineer (Road and Bridges);
 - (e) Chief Engineer (National Highways);
 - (f) Director, Health Service Department;
 - (g) Secretary, State Transport Authority-Member Secretary;
- (2) The Executive Committee shall be in charge of the implementation of the decisions of the Authority;
- (3) Subject to such restrictions, conditions and limitations, as may be imposed by the Authority, the Executive Committee shall exercise such power and discharge such functions of the Authority as may be delegated to it by the Authority;

6. Meetings:

- (1) The Authority and the Executive Committee and the District Road Safety Committee, shall meet at such time and place as may be decided by the Chairman of the Authority, the Executive Committee or the District Road Safety Committee, as the case may be and shall observe such rules of procedure in relation to transaction of business at the meeting as may be made regulations.
- (2) Every meeting of the Authority or the Executive Committee shall be presided over by the Chairman or in his absence by the Vice-Chairman or in his absence, a member chosen by the members present.
- (3) The Authority shall meet at least once in six months.
- (4) The quorum for a meeting of the Authority shall be seven.
- (5) The Executive Committee shall meet at least once in three months.
- (6) The quorum for meeting of Executive Committee shall be three.

7. Disposal of Business:

Every matter to be decided by the Authority or the Executive Committee shall be considered and disposed of at the meetings of the Authority or of the Executive Committee, as the case may be, in accordance with the decision of the majority of the members present.

8. Vacancies etc:

Not to invalidate proceedings of the Authority:- No act or proceedings of the Authority shall be questioned or shall be invalidated merely on the ground of existence of any vacancy or defect in the constitution of the Authority.

9. Road Safety Commissioner:

The Transport Commissioner shall be the ex-officio Road Safety Commissioner for the purpose of this Act.

10. Levy and collection of cess:

(1) There shall be levied and collected one-time cess for the purposes of this Act on every motor vehicle used or kept for use in the State at the rate of 0.5 % of the basic cost of the vehicle.

Provided that no such cess shall be levied on a motor vehicle kept by dealer or manufacturer of such vehicle for the purpose of trade:

Provided further that if the Government are of opinion that it is necessary in the public interest so to do, they may, by notification in the Gazette, make an exemption in regard to the cess payable under this Act in respect of any motor vehicle or class of motor vehicles.

- (2) Every cess leviable under sub-section (1) shall be payable by the registered owner or any person having possession or control of the motor vehicle, as the case may be.
- (3) The cess levied under sub-section (1) shall be collected by the taxation officer appointed under the Nagaland Motor Vehicles Taxation Act, 1967 or in such manner and at such time as may be prescribed.
- (4) The Government may by notification in the Gazette, direct that for the purpose of collection of cess, the provisions of the Nagaland Motor Vehicles Taxation Act, 1967 shall apply, subject to such modifications as may be specified in the notification.

- (5) Where any person who is liable to pay the cess in respect of a motor vehicle fails to pay the cess within the time prescribed under sub-section (3), such person shall, for the default of each year, in addition to the cess, pay an amount of fine equal to ten percent of the cess due.
- (6) The proceeds of the cess levied and collected under this Act by the Government together with fines, interest and fees recovered thereunder shall first be credited to the Consolidated Fund of the State and after deducting the expenses of collection and recovery, as determined by the Government, the remaining amount shall, under appropriation duly made by law in this behalf, be entered into and transferred to the Fund.
- (7) Any amount transferred to the Fund shall be charged on the Consolidated Fund of the State.

11. Establishment of the Fund:

- (1) After the constitution of the Authority, within one year, there shall be established a Fund to be called the 'Nagaland Road Safety Fund'
- (2) There shall be credited to the Fund.
 1. the amount transferred under sub-section (6) of section 10;
 2. Grants, loans or advances made by the Government.
 3. Grants, loans or advances made by the Government of India;
 4. Contributions from public or private institutions or organizations;
 5. Compounding fee collected under section 28.
- (3) The Government shall contribute to the Fund every year, an amount equal to fifty percent of the compounding fee collection in the previous year under section 200 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

12. Vesting and administration to the Fund:

- (1) The Fund shall vest in and be administered by the Authority constituted under section 3.
- (2) The Authority shall administer the Fund vested in it in such manner, as may be prescribed.
- (3) All amounts forming part of the Fund shall be deposited in the State Bank of India as may be decided by the Authority and the account shall be operated by the Chairman of the Executive Committee and the Chief Executive Officer of the Authority jointly in such manner, as the Authority may decide.

13. Utilisation of the Fund:

The Fund shall be utilized for all or any of the following purposes, name:-

- (a) road safety programmes;
- (b) awareness programme in respect of road safety;
- (c) purchases of equipments connected with road safety;
- (d) funding of approved studies on project and research regarding road safety;
- (e) trauma-care programme and related activities;
- (f) administrative expenses of the Authority;
- (g) expenditure on matters connected with road safety, as the Authority may deem fit; and
- (h) Any other purpose as may be prescribed.

14. Power to order removal of causes of accident:

- (1) Notwithstanding anything contained in any other law for the time being in force, where the Authority is satisfied on complaint report by any person or otherwise that.

- (i) the act of any person or persons on a public road; or
- (ii) the placement or positioning of any vehicle, animal, object without the approval of any recognized administrative authority; structure or materials including arches, banners, display boards, hoardings, awnings, tents, pandals, poles, platforms, rostrum statues, monuments and other similar structures, on a public road; or
- (iii) the movement of animals or vehicles on a public road; or
- (iv) the condition of any tree, structure or building situated in the vicinity of a public road; or
- (v) the entry or exit of any building or premise in the vicinity of a public road;

Is likely to cause accident or causes obstruction to the free flow of traffic or distract the attention or obstruct the vision of the driver of any vehicle, the Road Safety Commissioner may, after recording reasons thereof, direct the person concerned, either by a general or special order, to take such measures within two months as it considers necessary and such person shall be bound to comply with the direction within such time, as may be specified by the Authority.

- (2) Notwithstanding anything contained in sub-section in (1), in case of urgency, the Road Safety Commissioner may take such action as may be necessary to prevent accident or obstruction, as the case may be, and recover the cost thereof from the person responsible, in such manner as may be prescribed.

15. Power to order works:

- (1) Notwithstanding anything contained in any other law for the time being in force, it shall be lawful for the Authority to order nay work or improvement on a public road, as it consider necessary, it secure safety on such roads and each concerned Government department or the local authority or any other authority shall be bound to carryout such works or improvement within such time, as may be specified by the Authority.

Provided that to order under this sub-section shall be issued in respect of any highway declared as such under, except with the prior consultation of the highway authority of the respective area appointed under the said Act.

Provided further that it shall not be issued in respect of the roads under the control of the Local Self Government Institutions without prior consultation with the respective Local Self Government.

- (2) It shall be the duty of every officer of the Government, local authority or any other authority to act in aid of the Authority in enforcing the order under sub-section (1).

16. Power to recover cost:

If any person on whom a writing order is serve under section 14 refuses or fails to comply with the order, the Authority may take such action as to prevent danger and ensure safety to the public and may recover the cost with legitimate interest thereof from such person.

17. Amounts recoverable as arrear of land revenue:

Any amount due to the Authority under this Act shall, without prejudice to any other mode of recovery, be recoverable in same manner as an arrear of revenue due on land.

18. Delegation:

The Authority may, with the previous approval of the Government delegate to the Executive Committee, Road Safety Commissioner or the District Road Safety Committee such of its powers and functions, as it may consider necessary, for the effective implementation of the road safety programmes by general or special order, subject to such restriction as it deems fit.

19. District Road Safety Committee:

- (1) The Government may, by notification in the Gazette, constitute a Committee to be called 'the District Road Safety Committee' in every district in the State.
- (2) Every District Road Safety Committee shall consist of the following members, namely:-
 - (a) the Deputy Commissioner, Ex officio who shall be the Chairman of the Committee.
 - (b) the District Superintendent of Police-ex-officio;
 - (c) the Executive Engineer (Road and Bridges)-ex-officio;
 - (d) the Executive Engineer (National Highways)-ex-officio; and
 - (e) the Regional Transport Officer/District Transport Officer having jurisdiction over the head quarters of the District-ex-officio; who shall be the Member Secretary of the Council;
 - (f) an expert in the field of road safety nominated by the Government.
- (3) The District Road Safety Committee shall exercise such powers and perform such functions, as the Authority may, from time to time, delegate.

20. Staff:

- (1) The Authority may, with prior approval of the Government, appoint such officers and staff as it deems necessary for the discharge of its functions under this Act.
- (2) The designation, method of appointment and other conditions of service of the staff shall be such, as may be prescribed.

21. Expenses:

All expenses of administration of the Fund including the salary and allowances of the staff and other employees shall be met from the Fund.

22. Accounts:

The accounts of the Fund shall be maintained by the Road Safety Commissioner in such manner, as may be prescribed.

23. District Road Safety Committee to submit reports, etc.:

Every District Road Safety Committee shall submit such report and returns and furnish such information to the Road Safety Commissioner, as may be required from time to time, and the Road Safety Commissioner shall submit a consolidated report to the Authority, annually.

24. Annual report:

- (1) The Authority shall during each financial year prepare, in such form and at such time, as may be prescribed, an annual report giving a complete account of its activities of the previous year and submit such report to the Government.
- (2) The Government shall cause every such report to be laid before the Legislative Assembly, as soon as may be, after the receipt of the same.

25. Audit:

- (1) The accounts of the Authority shall be audited by Accountant General.
- (2) The Authority may carry out internal audit of the accounts every year by such officials as it deems fit.
- (3) The accounts of the Authority. As certified by the auditor, together with the audit report thereon shall be submitted to the Government along within the remarks thereon by the Authority and the Government shall cause the same to be laid before the Legislative Assembly.
- (4) The Authority shall take such corrective steps as may be ordered by the Government on the basis of the report.

26. Punishment for failure to comply with the Authority's Order:

- (1) Whoever refuses or fails to comply with any order of the Authority or the Road Safety Commissioner or any District Road Safety Committee under this Act, shall be punishable with imprisonment for a term of six months or with fine which may extend to five thousand rupees or with both.
- (2) In the case of continuing offence a fine of one thousand rupees shall be imposed for each day for which the offence continues.

27. Punishment for obstructing the Authority:

Whoever obstructs the Authority, the Road Safety Commissioner, District Road Safety Committee or any officer of the Authority or of the District Road Safety Committee or any person employed or engaged by them in the discharge

of the functions under this Act, shall be punishable with imprisonment for a term of maximum three years or with fine which may extend to five thousand rupees or with both.

28. Compounding of offences:

Any offence punishable under section 26 may either before or after the institution of prosecution, be compounded by such officer or authority and for such amount as the Government may be notified in the Gazette, specify in this behalf.

29. Offences by Companies:

If an offence punishable under this Act is committed at any time by a company, every person who is in charge of and responsible to the company for the conduct of its business at the time of the commission of the offence and the company shall be deemed to be responsible for the offence and shall be liable to be prosecuted against and punished accordingly:

Provided that where any offence under this Act has been committed by a company and it is proved that the commission of the offence is with the consent and connivance attributable to any neglect on the part of any Director, Manager, Secretary or other officer of the company such Director, Manager, Secretary or other officer shall be deemed to be responsible for that offence and shall be liable to be prosecuted against and punished accordingly.

Explanation:- For the purpose of this section:-

- (a) 'Company' means anybody corporate and includes a firm or other association of individuals, and
- (b) 'Director' in relation to a firm means the partner in the firm.

30. Damage to Public Property:

- (1) Where public damage has resulted from an accident arising out of the use of motor vehicle or motor vehicles, the owner of the vehicle shall, or as the case may be owners of the vehicles shall, jointly and severally, be liable to pay compensation to the actual value of the damaged public property as assessed by the public authority.
- (2) The accident vehicle shall not be released to the owner until the compensation amount so fixed under sub section (1) is realized and the no objection certificate is issued by the concerned public authority.

- (3) The Government shall constitute Public Authority for each district which shall assess the damage to Public Property.

31. Appeal:

- (1) Any person aggrieved by an order passed by any officer of the Authority or of the District Road Safety Committee under this Act may, within such time as may be prescribed, appeal to the, single member Appellate Authority who is holding the post not below the rank of District Judge or held the post as such, as may be appointed by Government in this behalf.
- (2) Every appeal preferred under sub-section (1) shall be accompanied by such fees, as may be prescribed.
- (3) After the receipt of any appeal under sub-section (1), the Appellate Authority shall, after giving the appellant as opportunity of being in the matter, dispose of the appeal as expeditiously as possible.

32. Revision:

The Government may, suo motu or on application made to it by the aggrieved person, call for the records of any case in which an order has been passed by the Authority or by a District Road Safety Committee and if it appears to the Government, that the order is improper or illegal, after giving an opportunity of being heard to the concerned, the Government may pass such order as it deems fit.

33. Members and employees of the Authority to be public servants:

All members and employees of the Authority while acting or purporting to act under the provisions of this Act or any rules made thereunder shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act 45 of 1860).

34. Protection of action taken in good faith:

No suit, prosecution or order legal proceeding shall lie against the Government or Authority or any officer of the Government or any member or other employees of the Authority for anything, which is done in good faith or purported to be done under or in pursuance of this Act or the rules made thereunder.

35. Cognizance of offence and Trial:

No court shall take cognizance of any offence punishable under this Act except on a report in writing of the facts constituting such offence submitted with the prior permission of the Road Safety Commissioner.

36. Bar of jurisdiction of Civil Courts:

No Civil Court shall have jurisdiction to settle, decide or deal with any question or to determine any matter which is by or under this Act required to be settled, decided or dealt with or to be determined by the Government or the Authority or any officer authorized by the Government or the Authority.

37. Power to give direction:

The Government may give direction to the authority in lie matter of policy of the Authority and the Authority shall be bound to give effect to such directions.

38. Power to make rules:

- (1) The Government may, by notification in the Gazette, make rules for the purpose of carrying into effect the provisions of this Act.
- (2) In particular and without prejudice to the generality of the fore-going power, such rules may provide for all or any of the following matters namely,
 1. Functions to be performed by the Authority:
 2. The manner and time for collection of cess under section 10:
 3. The manner in which the Fund shall be administered by the Authority.
 4. The purposes for which the Fund shall be utilized:
 5. The designation, method of appointment and other conditions of service of the officers and staff of the Authority:
 6. The manner in which the accounts of the Fund to be maintained by the Road Safety Commissioner under section 22:
 7. The form and time for preparation of annual report under section 24:
 8. The time and fee for filing appeal under section 30:
 9. Any other matter which is required to be, or may be, prescribed.
- (3) Every rule made under this Act shall be laid, as soon as may be after it is made, before the Legislative Assembly, while it is in session, for total period of fourteen days, which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly makes any modification

in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be: so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

39. Regulation:

The Authority may make regulations with the prior approval of the Government in respect of the procedure to be adopted by the Authority, Executive Committee and the District Road Safety Committee, for meeting and disposal of matters coming up before the Authority or the Executive Committee or the District Road Safety Committee, as the case may be.

40. Removal of difficulties:

- (1) If any difficulty arises in giving effect to the provisions of this Act, the Government may, as occasion may require, by order, do anything not inconsistent with this Act or the rules made thereunder, which appears to them necessary for the purpose of removing the difficulty:

Provided that, no such order shall be issued after two years from the date of commencement of this Act.

- (2) Every order issued this section shall be laid before the Legislative Assembly.

STATEMENT OF OBJECT AND REASONS

Keeping in view the very high incidences of road accidents in the country, the Central Government had called upon all State Governments to consider Road Safety as a national issue and to embark upon mass sensitization of all road users, policy makers, planners, road engineers, doctors and paramedics, enforcing agencies, NGOs, etc. towards reducing the incidence of road accidents and fatalities through a comprehensive and multi pronged strategic plan.

Thus, it is obligatory for all States to formulate Road Safety Authority in line with the Kerala Road Safety Authority Act which is taken as the benchmark in regard to road safety. Road Safety Authority Act is to provide for the constitution of a Road Safety Authority for dealing and advising the State Government in all matters of road safety policies, prescribe and enforce road safety standards, formulate programmes and schemes and establish Road Safety Fund.

Vehicle population in Nagaland State has more than doubled in the last one decade. There are approximately 1.30 lakhs vehicles on the road throughout Nagaland as on 31.03.2013. Road Safety, thus, is a major concern for the State Government and high level of preparedness is required at all times.

The State Government has already set up the State Road Safety Council with the Minister in charge Transport as the President and the District Road safety Committees headed by the Deputy Commissioner of each districts.

However, in the absence of the manual or specific duty and functions of the Council, the Council has not been able to function effectively. Thus, to strengthen institutional infrastructure on road safety by giving statutory powers and functions, it is proposed to enact the Nagaland Road Safety Authority Act, 2013 in line with the Kerala Road safety Act.

Sd/-
NEIPHIU RIO
Chief Minister i/c Transport

MEMORANDUM OF DELEGATED LEGISLATION.

Clause 38(1) & (2) of the Nagaland Road Safety Authority Bill, 2013 delegates powers to the State Govt. to enact Rules for the subjects enumerated in the Bill. Every Rule made under this Bill shall be laid before the Nagaland Legislation Assembly.

The delegated legislation is of normal character.

Sd/-
NEIPHIU RIO
Chief Minister i/c Transport

FINANCIAL MEMORANDUM

The Establishment of the Nagaland Road Safety Authority will involve some expenditure from the consolidated Fund of the State of Nagaland. As per section 11 of the Bill, there shall be established a fund to be called the "Nagaland Road Safety Fund", to which the State Government shall contribute every year an amount equal to fifty percent of the compounding fees collected every year under section 200 of the Motor vehicles Act, 1988. However, the amount of such contribution cannot be ascertained/estimated at the moment, but it is expected to be in the region of not more than one to two lakh of rupees per year.

Sd/-
NEIPHIU RIO
Chief Minister i/c Transport



सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Registration No. NE/RN-646

No. 243 Kohima Monday, February 12, 2018 Magha 23, 1939 (Saka)

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 576/EXIT/ECI/LET/FUNC/JUD/SDR/2018/Vol-II

Dated: 12th February 2018

NOTIFICATION

Whereas, the schedule for the General Elections to the Legislative Assemblies of Meghalaya, Nagaland & Tripura has been announced by the Commission vide Press Note No. ECI/PN/3/2018 dated 18th January, 2018,

2. Whereas, as per the schedule so announced by the Commission, poll for the election in Meghalaya & Nagaland is scheduled to be taken on **27.02.2018 (TUE)**, and the poll for the election in the State of Tripura is to be taken on **18.02.2018 (SUN)**; and

3. Whereas, as per the provisions of Section 126A of the Representation of the People Act, 1951, there shall be restrictions on conduct of any exit poll and publication and dissemination of result of such exit poll during such period, as may be notified by the Election Commission in this regard;

4. Now, therefore, in exercise of the powers under sub-section (1) of Section 126A of the Representation of the People Act, 1951, the Election Commission, having regard to the provisions of sub-section (2) of the said Section, hereby notifies the period between **7.00 A.M on 18.02.2018 (SUN) and 4.30 PM on 27.02.2018 (TUE)** as the period during which conducting any exit poll and publishing or publicizing by means of the print or electronic media or dissemination in any other manner, whatsoever, the result of any exit poll in connection with the current General Elections to the Legislative Assemblies of Meghalaya, Nagaland & Tripura, announced by the Commission vide Press Note dated 18th January, 2018, shall be prohibited.

5. It is further clarified that under Section 126(1)(b) of the R.P. Act, 1951, displaying any election matter including results of any opinion poll or any other poll survey, in any electronic media, would be prohibited during the period of 48 hours ending with the hour fixed for conclusion of poll in each of the phases in connection with the aforesaid General elections.

By order,

Sd/-
N.T.BHUTIA
SECRETARY



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 244 Kohima Monday, February 12, 2018 Magha 23, 1939 (Saka)

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. No. 3/4/ID/ECI/LET/FUNC/JUD/SDR/VOL II/2018/

Dated: 12th February, 2018

ORDER

General elections to the Legislative Assemblies of Meghalaya, Nagaland & Tripura- Identification of electors in polling stations.

1. Whereas, Section 61 of the Representation of the People Act, 1951 provides that with a view to preventing impersonation of electors, so as to make the right of genuine electors to vote under section 62 of that Act more effective, provisions may be made by rules under that Act for use of Electors Photo Identity Card for electors as the means of establishing their identity at the time of polling; and
2. Whereas, Rule 28 of the Registration of Electors Rules, 1960, empowers the Election Commission to direct, with a view to preventing impersonation of electors and facilitating their identification at the time of poll, the issue of Electors Photo Identity Card to electors bearing their photographs at State cost; and
3. Whereas, Rules 49H(3) and 49K (2) (b) of the Conduct of Elections Rules, 1961, stipulate that where the electors of a constituency have been supplied with Electors Photo Identity Card under the said provisions of Rule 28 of the Registration of Electors Rules, 1960, the electors shall produce their Electors Photo Identity Card at the polling station and failure or refusal on their part to produce those Electors Photo Identity Cards may result in the denial of permission to vote; and
4. Whereas, a combined and harmonious reading of the aforesaid provisions of the said Act and the Rules, makes it clear that although the right to vote arises by the existence of the name in the electoral roll, it is also dependent upon the use of the Electors Photo Identity Card, where provided by the Election Commission at State cost, as the means of establishing their identity at the time of polling and that both are to be used together; and
5. Whereas, the Election Commission made an Order on the 28th August, 1993, under Rule 28 of the Registration of Electors Rules, 1960 directing the issue of Electors Photo Identity Card (EPIC) to all electors, according to a time bound programme; and
6. Whereas, Electors Photo Identity Card have been issued to a substantially large number of electors in the State of Meghalaya, Nagaland & Tripura; and
7. Whereas, in addition the Commission has directed that '**Authenticated Photo Voters Slips**' shall be distributed by the election authorities to the electors before the date of poll for the current General Elections;

8. Now, therefore, after taking into account all relevant factors and the legal and factual position, the Election Commission hereby directs that for current general election to the State Legislative Assemblies of Meghalaya, Nagaland & Tripura, which have been notified on 24.1.2018(WED) & 31.01.2018(WED), all electors who have been issued EPICs shall produce their EPICs for their identification at the polling station before casting their votes. Those electors who are not able to produce the EPIC shall have to produce one of the following alternative photo identity documents for establishing their identity:-

- (i) Passport;
- (ii) Driving License;
- (iii) Service Identity Cards with photograph issued to employees by Central/State Govt. PSUs/Public Limited Companies;
- (iv) Passbooks with photograph issued by Bank/Post Office;
- (v) PAN Card;
- (vi) Smart Card issued by RGI under NPR;
- (vii) MNREGA Job Card;
- (viii) Health Insurance Smart Card issued under the scheme of Ministry of Labour;
- (ix) Pension document with photograph.
- (x) Authenticated Photo Voter Slip issued by the election machinery;
- (xi) Official identity cards issued to MPs/MLAs/MLCs; and
- (xii) Aadhaar Card.

9. In the case of EPIC, clerical errors, spelling mistakes, etc. should be ignored provided the identity of the elector can be established by the EPIC. If an elector produces an Electors Photo Identity Card, which has been issued by the Electoral Registration Officer of another Assembly Constituency, such EPICs shall also be accepted for identification provided the name of that elector finds place in the electoral roll pertaining to the polling station where the elector has turned up for voting. If it is not possible to establish the identity of the elector on account of mismatch of photograph, etc. the elector shall have to produce one of the alternative photo documents mentioned in para 8 above.

10. Notwithstanding anything in Para 8 above, overseas electors who are registered in the electoral rolls under Section 20A of the Representation of the People Act, 1950, based on the particulars in their Passport, shall be identified on the basis of their original passport **only** (and no other identity document) in the polling station.

By order,

Sd/-
N.T.BHUTIA
SECRETARY



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 245 Kohima Wednesday, February 7, 2018 Magha 18, 1939 (Saka)

**ELECTION COMMISSION OF INDIA
Nirvachan Sadan, Ashoka Road, New Delhi – 110001.**

Dated : 7th February, 2018.

DIRECTION

No.576/3/EVM/ECI/LET/FUNC/JUD/SDR/VOL-I/2017:- Whereas, Section 61A of the Representation of the People Act, 1951, provides that the giving and recording of votes by Voting Machines in such manner as may be prescribed, may be adopted in such constituency or constituencies as the Election Commission of India may, having regard to the circumstances of each case, specify; and

2. Whereas, as per the proviso to rule 49A of the Conduct of Elections Rules, 1961, a Printer with a drop box of such design, as may be approved by the Election Commission of India, may also be attached to voting machine for printing a paper trail of the vote, in such constituency or constituencies or parts thereof as the Election Commission of India may direct; and

3. Whereas, the Commission has considered the circumstances in all the **60 Assembly Constituencies each in the States of Meghalaya, Nagaland and Tripura** in which general elections are currently in progress, and is satisfied that sufficient number of Electronic Voting Machines and Printers for printing Paper Trail [Voter Verifiable Paper Audit Trail(VVPAT)]are available for taking the poll in the abovementioned Assembly Constituencies, the polling personnel are well trained in efficient handling of the Electronic Voting Machines and Printers for Paper Trail (hereafter referred to as 'VVPAT Printers') and the electors are also fully conversant with the operation of the Electronic Voting Machines and the VVPAT Printers;

4. Now, therefore, the Election Commission of India, in exercise of its powers under the said Section 61A of the Representation of the People Act, 1951, and rule 49A of the Conduct of Elections Rules, 1961, hereby specifies **all the 60 Assembly Constituencies in the State of Meghalaya, Nagaland & Tripura**, as the constituencies in which the votes at the current

general elections to the **State Legislative Assemblies of Meghalaya & Nagaland notified on 31-01-2018 and State Legislative Assembly of Tripura notified on 24-01-2018**, shall be given and recorded by means of Electronic Voting Machines and the said VVPAT printers in the manner prescribed, under the Conduct of Elections Rules, 1961, and the supplementary instructions issued by the Commission from time to time on the subject.

5. The Commission also hereby approves the design of the Electronic Voting Machine and the Printer with the drop box (the VVPAT Printers) as developed by the Bharat Electronics Ltd., Bangalore and Electronics Corporation of India Ltd., Hyderabad, which shall be attached to the said voting machines, to be used for the giving and recording of votes in the above said Assembly Constituencies.

By order,

Sd/-
N.T.BHUTIA
SECRETARY



Registration No. NE/RN-646

सत्यमेव जयते
THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 246 Kohima

Monday, March 5, 2018

Phalguna 14,

1939(Saka)

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi - 110 001.

Dated:- 5th March, 2018
14 Phalguna, 1939 (Saka)

NOTIFICATION

No. 308/NL-LA/2018: -Whereas, in pursuance of Notification No. ELE/CDT-36/2018 issued by the Governor of the State of Nagaland on 31st January, 2018 under sub-section (2) of Section 15 of the Representation of the People Act, 1951 (43 of 1951), a General Election has been held for the purpose of constituting a new Legislative Assembly for the State of Nagaland; and

Whereas, the results of the elections in all Assembly Constituencies in the said General Election have been declared by the Returning Officers concerned; and;

Now, therefore, in pursuance of section 73 of the Representation of the People Act, 1951 (43 of 1951), the Election Commission of India hereby notifies the names of the Members elected for those Assembly Constituencies, along with their party affiliation, if any, in the SCHEDULE to this Notification.

By Order,

Sd/-

ARVIND ANAND
SECRETARY,
ELECTION COMMISSION OF INDIA.

**SCHEDULE TO NOTIFICATION No. 308/NL-LA/2018, DATED 5th March, 2018
OF ELECTION COMMISSION OF INDIA.**

NAME OF THE STATE: NAGALAND

S.No. AND NAME OF ASSEMBLY CONSTITUENCY	NAME OF THE ELECTED MEMBER	PARTY AFFILIATION (IF ANY)
1-DIMAPUR-I	H. TOVIHOTO AYEMI	BHARATIYA JANATA PARTY
2-DIMAPUR-II (ST)	MOATOSHI LONGKUMER	NAGA PEOPLE'S FRONT
3-DIMAPUR-III (ST)	AZHETO ZHIMOMI	NAGA PEOPLE'S FRONT
4-GHASPANI (ST)	N. JACOB ZHIMOMI	BHARATIYA JANATA PARTY
5-GHASPANI-II(ST)	ZHALEO RIO	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
6-TENNING (ST)	NAMRI NCHANG	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
7-PEREN (ST)	TADITUI RANGKAU ZELIANG	NAGA PEOPLE'S FRONT
8-WESTERN ANGAMI (ST)	KENEIZHAKHO NAKHRO	NAGA PEOPLE'S FRONT
9-KOHIMA TOWN (ST)	DR.NEIKIESALIE NICKY KIRE	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
10-NORTHERN ANGAMI-I (ST)	KHRIEHU LIEZIETSU	NAGA PEOPLE'S FRONT
11-NORTHERN ANGAMI-II (ST)	NEIPHIU RIO	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
12-TSEMINYU (ST)	R. KHING	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
13-PUGHOBOTO (ST)	Y. VIKHEHO SWU	NAGA PEOPLE'S FRONT
14-SOUTHERN ANGAMI-I (ST)	VIKHO-O YHOSHU	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
15-SOUTHERN ANGAMI-II (ST)	ZALE NEIKHA	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
16-PFUTSERO (ST)	NEIBA KRONU	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
17-CHIZAMI (ST)	KEZHIENYI KHALO	NAGA PEOPLE'S FRONT
18-CHAZOUBA (ST)	CHOTISUH SAZO	NAGA PEOPLE'S FRONT
19-PHEK (ST)	KUZHOLUZO NIENU	NAGA PEOPLE'S FRONT
20-MELURI (ST)	YITACHU	NAGA PEOPLE'S FRONT
21-TULI (ST)	AMENBA YADEN	NAGA PEOPLE'S FRONT
22-ARKAKONG (ST)	IMNATIBA	NATIONAL PEOPLE'S PARTY

23-IMPUR (ST)	DR. IMTIWAPANG AIER	NAGA PEOPLE'S FRONT
24-ANGETYONGPANG (ST)	TONGPANG OZUKUM	INDEPENDENT
25-MONGOYA	NGANGSHI K. AO	NAGA PEOPLE'S FRONT
26-AONGLENDEN	IMTIKUMZUK	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
27-MOKOKCHUNG TOWN	METSUBO JAMIR	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
28-KORIDANG (ST)	IMKONG L. IMCHEN	NAGA PEOPLE'S FRONT
29-JANGPETKONG (ST)	LONGRINEKEN	BHARATIYA JANATA PARTY
30-ALONGTAKI (ST)	TEMJEN IMNA ALONG	BHARATIYA JANATA PARTY
31-AKULUTO (ST)	KAZHETO KINIMI	BHARATIYA JANATA PARTY
32-ATOIZU (ST)	PICTO	NAGA PEOPLE'S FRONT
33-SURUHOTO (ST)	H. KHEHOVI	BHARATIYA JANATA PARTY
34-AGHUNATO (ST)	PUKHAYI	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
35-ZUNHEBOTO (ST)	K. TOKUGHA SUKHALU	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
36-SATAKHA (ST)	G. KAITO AYE	JANTA DAL (UNITED)
37-TYUI (ST)	YANTHUNGO PATTON	BHARATIYA JANATA PARTY
38-WOKHA (ST)	DR. CHUMBEN MURRY	NAGA PEOPLE'S FRONT
39-SANIS (ST)	MHATHUNG YANTHAN	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
40-BHANDARI (ST)	MMHONLUMO KIKON	BHARATIYA JANATA PARTY
41-TIZIT (ST)	P. PAIWANG KONYAK	BHARATIYA JANATA PARTY
42-WAKCHING (ST)	Y.M. YOLLOW KONYAK	NAGA PEOPLE'S FRONT
43-TAPI (ST)	NOKE	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
44-PHOMCHING (ST)	POHWANG KONYAK	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
45-TEHOK (ST)	C.L. JOHN	NAGA PEOPLE'S FRONT
46-MON TOWN (ST)	N. THONGWANG KONYAK	NAGA PEOPLE'S FRONT
47-ABOI (ST)	ESHAK KONYAK	NAGA PEOPLE'S FRONT
48-MOKA (ST)	E.E. PANGTEANG	NAGA PEOPLE'S FRONT
49-TAMLU (ST)	B. S. NGANLANG PHOM	NAGA PEOPLE'S FRONT
50-LONGLENG (ST)	S. PANGNYU PHOM	BHARATIYA JANATA PARTY
51-NOKSEN (ST)	C.M. CHANG	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY

52-LONGKHIM CHARE (ST)	MUTHINGNYUBA SANGTAM	NAGA PEOPLE'S FRONT
53-TUENSANG SADAR-I(ST)	TOYANG CHANG	NAGA PEOPLE'S FRONT
54-TUENSANG SADAR-II (ST)	KEJONG CHANG	NAGA PEOPLE'S FRONT
55-TOBU (ST)	N. BONGKHAO KONYAK	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
56-NOKLAK (ST)	H. HAIYING	BHARATIYA JANATA PARTY
57-THONOKNYU (ST)	L. KHUMO KHIAMNIUNGAN	NATIONAL PEOPLE'S PARTY
58-SHAMATOR-CHESSORE (ST)	TOSHI WUNGTUNG	NATIONALIST DEMOCRATIC PROGRESSIVE PARTY
59-SEYOCHUNG-SITIMI (ST)	V. KASHIHO SANGTAM	BHARATIYA JANATA PARTY
60-PUNGRO-KIPHIRE (ST)	T. TORECHU	NAGA PEOPLE'S FRONT

By Order,

Sd/-

ARVIND ANAND
SECRETARY,
ELECTION COMMISSION OF INDIA.



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 247 Kohima Tuesday, December 5, 2017 Agrahayana 14, 1939(Saka)

NOTIFICATION

Dated Dimapur, the 5th December 2017.

NO.CT/STS/1/5/2017 (Pt-D)/1760 : In pursuance of the provisions contained in Rules, 4(10) and (11) of the Central Sales Tax (Nagaland) Rules, 1972. It is hereby notified for general information that the following serial numbers of the online declaration Form 'C' are declared to be obsolete and invalid from the date of issue due to erroneous entry of data while uploading invoice details. Please log-on for verification at www.nagalandtax.nic.in → e-services → Form & TIN verification.

Sl. No	'C' Form	Name and address of the dealers to whom e-Form 'C' is issued by the department			Name and address of the dealers to whom issued by the dealer	
		Style of business	Date of issue	CST TIN	Style of business	TIN No
1.	NL-CA1243079 NL-CA1240256 NL-CA1228503	M/s Ato Enterprises	27.03.17 10.01.17 19.02.16	13041375063	Varun Beverages Pvt Ltd Rani Patgaon/ Varun Beverages Ltd/ Varun Beverages Ltd	18400177338 18610111408 18400177338
2.	NL-CA1247977 NL-CA1248023 NL-CA1248031 NL-CA1248747 NL-CA1248786	M/s Royal Tiles and Sanitation	21.06.17 21.06.17 21.06.17 26.06.17 26.06.17	13501656029	Oracle Granito Ltd/ Delta Tiles Limited/ Osho Sanitarywares Pvt Ltd/ Bhavyansh Distributors/ Bell Bathware	23881203882 24092004463 24092007442 18880215389 24092005653
3.	NL-CA1243954 NL-CA1243955	M/s Surya Centre	19.04.17	13040066068	Arham Marketing/ H M International	18180215483 19721247026
4.	NL-CA1258675	M/s Shiya Tiles	19.10.17	13502750008	Delta Tiles Limited	24092004463
5.	NL-CA1243897 NL-CA1243896	M/s Labo Enterprises	18.04.17	13503720008	Varun Beverages Ltd	18610111408 18400177338
6.	NL-CA1250748	M/s Bharat Sanchar Nigam Limited	31.07.17	13040771037	Paramount Wires and Cable Ltd	1670851456
7.	NL-CA1241414 NL-CA1249053	M/s A. Jamir Enterprise	22.02.17 29.06.17	13503239048	Nizami Sales Corporation	18970097824
8.	NL-CA1260226	M/s K. Lifeline Surgical and Drug Distributor	26.10.17	13010574028	Quality Traders	18060035323

Now therefore, it is hereby notified that the above serial numbers of the declaration Forms 'C' shall not be valid for the purpose of sub-section (4) of section 8 of the Central Sales Tax Act, 1956.

Sd/-

Y. MHATHUNG MURRY
Commissioner of State Taxes,
Nagaland: Dimapur



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 248 Kohima Thursday, January 25, 2018 Magha 5, 1939 (Saka)

NOTIFICATION

NO.CT/STS/1/5/2017 (Pt-D)/1755

Dated Dimapur, the 25th January 2018

:- In pursuance of the provisions contained in Rules, 4(10) and (11) of the Central Sales Tax (Nagaland) Rules, 1972. It is hereby notified for general information that the following serial numbers of the online declaration Form 'C' are declared to be obsolete and invalid from the date of issue due to erroneous entry of data while uploading transaction details. Please log-on for verification at www.nagalandtax.nic.in → e-services → Form & TIN verification.

Sl. No	'C' Form	Name and address of the dealers to whom e-Form 'C' is issued by the department			Name and address of the dealers to whom 'C' was issued by the department	
		Style of business	Date of issue	CST TIN	Style of business	TIN
1.	NL-CA1218555	M/s Medico	04-06-15	13010162079	Zuventus Healthcare Ltd	189099
2.	NL-CA1238261 NL-CA1238260 NL-CA1238249 NL-CA1239430	M/s Prativa Enterprise	13-11-16 13-11-16 13-11-16 15-12-16	13010177035	Koye Pharmaceuticals Pvt Ltd/ Koye Pharmaceuticals Pvt Ltd/ Kinedex Healthcare Pvt Ltd/ Kinedex Healthcare Pvt Ltd	180500 180500 189602 189602
3.	NL-CA1255039	M/s Prativa Enterprise	13-09-17	13010177035	Boehringer Ingelheim India Pvt Ltd.	180500
4.	NL-CA1235281	M/s Star Electrical	18-08-16	13502433039	Luminous Power Technologies Pvt Ltd.	180200
5.	NL-CA1241273 NL-CA1241274 NL-CA1241275 NL-CA1241276	M/s Star Electrical	09-02-17	13502433039	Polycab Industries Pvt Ltd.	189000
6.	NL-CA1253724	M/s Deepak Medical Store	06-09-17	13020130043	Sanatra Healthcare	181790
7.	NL-CA1236581 NL-CA1236580 NL-CA1231851	M/s Nagaland Post	20-09-16 20-09-16 20-05-16	13020329093	Arati traders	181000

Now therefore, it is hereby notified that the above serial numbers of the declaration Forms 'C' shall not be valid for the purpose of sub-section (4) of section 8 of the Central Sales Tax Act, 1956.

Sd/-
KESONYU YHOME, IAS
Commissioner of State Taxes,
Nagaland: Dimapur



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 249 Kohima Thursday, January 25, 2018 Magha 5, 1939 (Saka)

NOTIFICATION

NO.CT/STS/1/5/2017 (Pt-D)/1750

Dated Dimapur, the 25th January 2018

:- In pursuance of the provisions contained in Rules, 4(10) and (11) of the Central Sales Tax (Nagaland) Rules, 1972. It is hereby notified for general information that the following serial numbers of the online declaration Form 'C' are declared to be obsolete and invalid from the date of issue due to erroneous entry of data while uploading transaction details. Please log-on for verification at www.nagalandtax.nic.in → e-services → Form & TIN verification.

Sl. No	'C' Form	Name and address of the dealers to whom e-Form 'C' is issued by the department			Name and address of the dealers to whom 'C' was issued by the dealer	
		Style of business	Date of issue	CST TIN	Style of business	TIN No
1.	NL-CA1236181	M/s North East Traders	06-09-16	13040215006	Heinz India Pvt Ltd	18800038311
2.	NL-CA1249393	M/s Vilelie Khamo & Sons	05-07-17	13060146078	Meghalaya Bitchem Pvt Ltd	17090027043
3.	NL-CA1256580 NL-CA1256581 NL-CA1256582 NL-CA1256583 NL-CA1256584 NL-CA1256585	M/s S.S Paint & Hardware Store	21-09-17	13502217013	Asian Paints Ltd	18090028759
4.	NL-CA1256372	M/s M.Solo Engineerings	19-09-17	13020500057	Lakshay Buildtech	06321228187
5.	NL-CA1263005	M/s N.S.N Enterprises	20-12-17	13000107223	Bharat Petroleum Corporation Limited	18780021056
6.	NL-CA1259780	M/s Chabou & amp; co (oil and Lubricant)	24-10-17	13000069231	Castrol India limited	18200038055
7.	NL-CA1245057	M/s Doyang Hydro Electric Project NEEPCO Ltd.	08-05-17	13150005060	Steel and Industrial Stores	18600026296

Now therefore, it is hereby notified that the above serial numbers of the declaration Forms 'C' shall not be valid for the purpose of sub-section (4) of section 8 of the Central Sales Tax Act, 1956.

Sd/-
KESONYU YHOME, IAS
Commissioner of State Taxes,
Nagaland: Dimapur



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 250	Kohima	Friday, February 9, 2018	Magha 20,	1939 (Saka)
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NOTIFICATION- 2/2018

NO.CT/LEG/GST-NT/12/17/1743

Dated Dimapur, the 9th February, 2018

In exercise of the powers conferred by clause (d) sub-rule 14 of Rule 138 of the Nagaland Goods and Services Tax Rules, 2017 (herein after referred to as the "said Rules") the Commissioner of State Taxes, Nagaland; Dimapur, hereby notify the 1st day of June, 2018 for **Intra-State** movement of goods (movement of goods which commences and terminates within the State) Provisions of rules 138 of the said rules relating to furnishing of information prior to commencement of intra-state movement of goods within the State of Nagaland and generation of e-way bill for such movement of goods will apply on and from, the 1st day of June, 2018, for all taxable goods of any value. No e-way bill under rule 138 shall be required to be generated on intra-state movement of goods within the State of Nagaland till the 31st day of May, 2018.

E-Way Bill can be generated from the common Goods and Services Tax Electronic Portal www.ewaybillgst.gov.in before commencement of movement of goods.

Sd/-

KESONYU YHOME, IAS
Commissioner of State Taxes,
Nagaland: Dimapur



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 251 Kohima Thursday, January 25, 2018 Magha 5, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/34

Dated: 25th January, 2018

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, 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)'N', dated the 30th June, 2017, namely:-

In the said notification,

(i) in the Table, -

(a) against serial number 3, in column (3), -

(A) in item (iv),-

(I) for sub-item (c), the following sub-item shall be substituted, namely: -

'(c) a civil structure or any other original works pertaining to the "In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban)";

(II) after sub-item (d), the following sub-items shall be inserted, namely: -

'(da) a civil structure or any other original works pertaining to the "Economically Weaker Section (EWS) houses" constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);

(db) a civil structure or any other original works pertaining to the "houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle

Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)" under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);";

- (III) after sub-item (f), the following sub-items shall be inserted, namely: -
 "(g) a building owned by an entity registered under section 12AA of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.";

(B) in item (v),

- (I) in sub-item (a), for the word "excluding", the word "including" shall be substituted;
- (II) after sub-item (d), the following sub-item shall be inserted, namely: -

"(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;"

(C) for item (ix) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Nagaland Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	6	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
(x) Composite supply of works contract as defined in clause (119) of section 2 of the Nagaland Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government,

(vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.		Union territory or local authority, as the case may be.
(xi) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Nagaland Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above.	9	-";

- (b) against serial number 9, in the entry in column (3), in item (v), for the words "natural gas", the words and brackets "natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel" shall be substituted;
- (c) against serial number 10, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(ii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(iii) Rental services of transport vehicles with or without operators, other than (i) and (ii) above.	9	-";

- (d) for serial number 16 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
"16	Heading 9972	(i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.	Nil	-

		(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number 3, at item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi). Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.	Nil	-
		(iii) Real estate services other than (i) and (ii) above.	9	-";

- (e) against serial number 17, for item (vii) in column (3), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(vii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above.	Same rate of state tax as applicable on supply of like goods involving transfer of title in goods.	-";

- (f) in serial number 23, against item (i) in column (3), in condition 1 in column (5), after the words "supplying the service", the words and brackets " , other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)" shall be inserted;
- (g) against serial number 23, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying	2.5	Provided that credit of input tax charged

such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Nagaland Goods and Services Tax Act, 2017.		on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(iii) Support services other than (i) and (ii) above.	9	-";

(h) against serial number 24,-

(A) in the *Explanation* to item (i) in column (3), in clause (i), after sub-clause(g), the following sub-clauses shall be inserted, namely:-

“(h) services by way of fumigation in a warehouse of agricultural produce.”;

(B) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ii) Service of exploration, mining or drilling of petroleum crude or natural gas or both.	6	-
(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.	9	-";

(i) for serial number 25 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
25	Heading 9987	(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Nagaland Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
		(ii) Maintenance, repair and installation (except construction) services, other than (i) above.	9	-";

(j) against serial number 26, in column (3),-

(A) in item (i), after sub-item (e), the following sub-item shall be inserted, namely: -

“(ea) manufacture of leather goods or footwear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) respectively;”;

(B) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Tailoring services.	2.5	-
(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ii), (iia) and (iii) above.	9	“;”;

(k) for serial number 32 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“32	Heading 9994	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6	-
		(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) above.	9	“;”;

(l) against serial number 34, in column (3),-

(A) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	9	-
(iia) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, casinos, race club, any sporting event such as Indian Premier League and the like.	14	“;”;

(B) in item (vi), after the brackets and figures “(iii)”, the brackets and figures “(iia),” shall be inserted;

(ii) for paragraph 2, the following shall be substituted, namely: -

“2. In case of supply of service specified in column (3), item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the

case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation. -For the purposes of this paragraph, "total amount" means the sum total of,-

- (a) consideration charged for aforesaid service; and
- (b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease."

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 252 Kohima Thursday, January 25, 2018 Magha 5, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/35

Dated: 25th January, 2018

In exercise of the powers conferred by sub-section (1) of section 11 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, 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)'O', dated the 30th June, 2017, namely:-

In the said notification, in the Table, -

- (a) against serial number 3, in the entry in column (3), after the words "a Governmental Authority" the words "or a Government Entity" shall be inserted;
- (b) after serial number 3 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"3A"	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil";

- (c) against serial number 16, in the entry in column (3), for the words "one year", the words "three years" shall be substituted;
- (d) after serial number 19 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"19A	Heading 9965	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30 th day of September, 2018.
19B	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial numbershall apply after the 30 th day of September, 2018.";

- (e) against serial number 22, in the entry in column (3), after item (b), the following item shall be inserted, namely: -

"(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.";

- (f) after serial number 29 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"29A	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	Nil	Nil";

- (g) against serial number 36, in the entry in column (3), in item (c), for the words "fifty thousand", the words "two lakhs" shall be substituted;

- (h) after serial number 36 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"36A	Heading 9971 or Heading 9991	Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36.	Nil	Nil";

- (i) after serial number 39 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"39A	Heading 9971	Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR).	Nil	Nil";

		<p><i>Explanation.-</i> For the purposes of this entry, the intermediary of financial services in IFSC is a person,-</p> <p>(i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or</p> <p>(ii) who is treated as a person resident outside India under the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or</p> <p>(iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or</p> <p>(iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.</p>		
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(j) against serial number 45, in the entry in column (3),-

(i) in item (a), after sub-item (ii), the following sub-item shall be inserted, namely:-
“(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;

(ii) in item (b), after sub-item (iii), the following sub-item shall be inserted, namely:-
“(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;

(iii) in item (c), after sub-item (ii), the following sub-item shall be inserted, namely:-
“(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;

(k) after serial number 53 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“53A	Heading 9985	Services by way of fumigation in a warehouse of agricultural produce.	Nil	Nil”;

(l) against serial number 54, in the entry in column (3), after item (g), the following item shall be inserted, namely:-

“(h) services by way of fumigation in a warehouse of agricultural produce.”;

(m) against serial number 60, in the entry in column (3), the words “the Ministry of External Affairs,” shall be omitted;

(n) after serial number 65 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“65A	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	Nil	Nil”;

(o) against serial number 66, in the entry in column (3),-

(i) after item (a), the following item shall be inserted, namely:-

“(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee.”;

(ii) in item (b),-

(A) in sub-item (iv), the words “upto higher secondary” shall be omitted;

(B) after sub-item (iv), the following sub-item shall be inserted, namely:-

“(v) supply of online educational journals or periodicals.”;

(C) in the proviso, for the word, brackets and letter “entry (b)”, the words, brackets and letters “sub-items (i), (ii) and (iii) of item (b)” shall be substituted;

(D) after the proviso, the following proviso shall be inserted, namely:-

“Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-

(i) pre-school education and education up to higher secondary school or equivalent; or

(ii) education as a part of an approved vocational education course.”;

(p) against serial number 77, in the entry in column (3), in item (c), for the words “five thousand”, the words “seven thousand five hundred” shall be substituted;

(q) against serial number 81, for the entry in column (3), the following entry shall be substituted, namely: -

“Services by way of right to admission to-

(a) circus, dance, or theatrical performance including drama or ballet;

(b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;

(c) recognised sporting event;

(d) planetarium,

where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.”.

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 253 Kohima Thursday, January 25, 2018 Magha 5, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/36

Dated: 25th January, 2018

In exercise of the powers conferred by sub-section (3) of section 9 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)'P', dated the 30th June, 2017, namely:-

In the said notification,-

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Nagaland Goods and Services Tax Act, 2017.";

- (ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -

'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 254 Kohima Thursday, January 25, 2018 Magha 5, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/37

Dated: 25th January, 2018

In exercise of the powers conferred by section 148 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby notifies the following classes of registered persons, namely :-

- (a) registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and
- (b) registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights,

as the registered persons in whose case the liability to pay state tax on supply of the said services, on the consideration received in the form of construction service referred to in clause(a) above and in the form of development rights referred to in clause(b) above, shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter).

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 255 Kohima Thursday, January 25, 2018 Magha 5, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/38

Dated: 25th January, 2018

In exercise of the powers conferred by sub-section (1) of section 11 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services by way of grant of license or lease to explore or mine petroleum crude or natural gas or both, from so much of the state tax as is leviable on the consideration paid to the State Government in the form of State Government's share of profit petroleum as defined in the contract entered into by the State Government in this behalf.

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 256 Kohima Thursday, January 25, 2018 Magha 5, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/39

Dated: 25th January, 2018

In exercise of the powers conferred by sub-section (1) of section 9 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)'D', dated the 30th June, 2017, namely:-

In the said notification, -

(A) in Schedule I-2.5%,

- (i) after S. No. 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"76A	13	Tamarind kernel powder";
------	----	--------------------------

- (ii) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	1404 or 3305	Mehendi paste in cones";
------	-----------------	--------------------------

- (iii) after S. No. 103A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"103B	2302	Rice bran (other than de-oiled rice bran);
-------	------	--

- (iv) in S. No. 165, in column (3), the words, "to household domestic consumers or", shall be omitted;

- (v) after S. No. 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"165A	2711 12 00	Liquefied Propane and Butane mixture, Liquefied
	2711 13 00,	Propane, Liquefied Butane and Liquefied

	2711 19 00	Petroleum Gases (LPG) for supply to household domestic consumers";
--	------------	--

- (vi) in S. No. 198A, for the entry in column (3), the entry "Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork", shall be substituted;
- (vii) in S. No. 219A, for the entry in column (3), the entry "Corduroy fabrics, velvet fabrics", shall be substituted;
- (viii) in S. No. 224A, for the entry in column (2), the entry "6309 or 6310", shall be substituted;
- (ix) after S. No. 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"243A	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads";
-------	-------------------------	--

(B) in Schedule II-6%, -

- (i) after S. No. 32A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

"32AA	1704	Sugar boiled confectionery";
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- (ii) after S. No. 46A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

"46B	2201	Drinking water packed in 20 litres bottles";
------	------	--

- (iii) in S. No. 56, for the entry in column (2), the entry "28 or 38", shall be substituted;
- (iv) after S. No. 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"57B	2809	Fertilizer grade phosphoric acid";
------	------	------------------------------------

- (v) in S. No. 59, for the entry in column (2), the entry "29 or 3808 93", shall be substituted;
- (vi) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	3808	The following Bio-pesticides, namely -
		1 Bacillus thuringiensis var. israelensis
		2 Bacillus thuringiensis var. kurstaki
		3 Bacillus thuringiensis var. galleriae
		4 Bacillus sphaericus
		5 Trichoderma viride
		6 Trichoderma harzianum
		7 Pseudomonas fluorescens
		8 Beauveria bassiana
		9 NPV of Helicoverpa armigera
		10 NPV of Spodoptera litura
		11 Neem based pesticides
		12 Cymbopogon

- (vii) after S. No. 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"80A	3826	Bio-diesel";
------	------	--------------

- (viii) for S. No. 99A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"99A	4418	Bamboo wood building joinery"
99B	4419	Tableware and Kitchenware of wood";

- (ix) S. No. 103 and the entries relating thereto shall be omitted;
- (x) S. No. 104 and the entries relating thereto shall be omitted;
- (xi) in S. No. 133, in column (3), after the words, "Absorbent cotton wool", the words and brackets, "[except cigarette filter rods]", shall be added;
- (xii) in S. No. 147, for the entry in column (3), the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806", shall be substituted;

- (xiii) after S. No. 195A, and entries relating thereto the following serial number and the entries shall be inserted, namely: -

"195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers";
-------	------	--

(C) in Schedule III-9%, -

- (i) in S. No. 3, in column (3), after the words "derived from vegetable products" the words and brackets, "[other than tamarind kernel powder]" shall be added;
- (ii) in S. No. 12, in column (3), for the words "groundnut sweets andgajak", the words "groundnut sweets, gajak and sugar boiled confectionery", shall be substituted;
- (iii) in S. No. 24, in column (3), after the words, "matter nor flavoured", the words, "[other than Drinking waterpacked in 20 litres bottles]" shall be added;
- (iv) in S. No. 39, in column (3), after the words, "other Rate Schedules for goods", the words, "including Fertilizer grade Phosphoric acid" shall be added;
- (v) in S. No. 59, for the entry in column (3), the entry "Preparations for use on the hair [except Mehendi pate in Cones] shall be substituted;
- (vi) in S. No. 87, in column (3), after the words, "and similar products", the words, figure and brackets, "[other than bio-pesticides mentioned against S. No. 78A of schedule -II]" shall be added;
- (vii) S. No. 99, and the entries relating thereto, shall be omitted;
- (viii) in S. No. 137F, in column (3), after the words, "shingles and shakes", the words, "[other than bamboo wood building joinery]" shall be added;
- (ix) after S. No. 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"163A	56012200	Cigarette Filter rods";
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- (x) for S. No. 236A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"236A	7323 9410	Ghamella
236B	7324	Sanitary ware and parts thereof, of iron and steel";

- (xi) in S. No. 325, for the entry in column (3), the entry "Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers;drip irrigation systems including laterals; mechanical sprayer;nozzles for drip irrigation equipment or nozzles for sprinklers]" shall be substituted;
- (xii) after S. No. 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"399A	8702	Buses for use in public transport which exclusively run on Bio-fuels"
-------	------	---

(D) in Schedule-IV-14%, -

- (i) in S. No. 164, for the entry in column (3), the entry "Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]" shall be substituted;
- (ii) after S. No. 228, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club"
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(E) in Schedule-V-1.5%, -

- (i) S. No. 2, and the entries relating thereto, shall be omitted;
- (ii) in S. No. 3, for the entry in column (3), the entry "Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]" shall be substituted;
- (iii) in S. No. 4, for the entry in column (3), the entry "Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or

set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]" shall be substituted;

- (iv) against S. No. 13, in column (3), the words and symbols, "[other than bangles of lac/shellac]" shall be omitted;
 - (v) against S. No. 17, in column (3), for the entry, the entry "Imitation jewellery [other than bangles of lac/shellac]" shall be substituted.
- (F) in Schedule-VI-0.125%, -
- (i) in S. No. 1, for the entry in column (3), the entry, "All goods" shall be substituted;
 - (ii) in S. No. 2, for the entry in column (3), the entry, "Semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;
 - (iii) after S. No. 2, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)"
-----	------	--

- (iv) in S. No. 3, for the entry in column (3), the entry, "Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;
- (v) after S. No. 3, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"4	7104	Synthetic or reconstructed precious stones"
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2. The notification shall come into force on the 25th January, 2018.

Sd/-
TALIREMBA
 Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 257 Kohima Thursday, January 25, 2018 Magha 5, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/40

Dated: 25th January, 2018

In exercise of the powers conferred by sub-sections (1) and (3) 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 30th June, 2017, namely:-

In the said notification, -

(1) in the Schedule,

(i) in S. No. 102, for the entry in column (3), the entry "Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]", shall be substituted;

(ii) for S. No. 102A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake";

(iii) against S. No. 136A, in column (2), for the entry, the entry "7117" shall be substituted';

(iv) in S. No. 137, in column (3), after the words "used in agriculture, horticulture or forestry" the words, "other than ghamella", shall be added;

(v) in S. No. 148, for the entry in column (3), for the entry against item number (v), the entry "Vibhuti", shall be substituted;

(vi) after S. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"151	Any chapter	"Parts for manufacture of hearing aids";
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2. The notification shall come into force on the 25th January, 2018.

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 258 Kohima Thursday, January 25, 2018 Magha 5, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/41

Dated: 25th January, 2018

In exercise of the powers conferred by sub-section (1) of section 11 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the state tax on intra-state supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as are given in corresponding entry in column (2), from so much tax as specified in Schedule IV of Notification F.NO.FIN/REV-3/GST/1/08 (Pt-1)'D' as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4), of the said Table, on the value that represent margin of the supplier, on supply of such goods.

Table

S. No.	Chapter, Heading, Sub- heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more. Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	9%
2.	8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as	9%

		per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	
3	8703	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. Explanation. - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	9%
4.	87	All Old and used Vehicles other than those mentioned from S. No. 1 to S.No.3	6%

Explanation -For the purposes of this notification, -

- (i) in case of a registered person who has claimed depreciation under section 32 of the Income-Tax Act, 1961 (43 of 1961) on the said goods, the value that represents the margin of the suppliers shall be the difference between the consideration received for supply of such goods and the depreciated value of such goods on the date of supply, and where the margin of such supply is negative, it shall be ignored; and
 - (ii) in any other case, the value that represents the margin of supplier shall be, the difference between the selling price and the purchase price and where such margin is negative, it shall be ignored.
2. This notification shall not apply, if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Nagaland Goods and Services Tax Act, 2017, CENVAT as defined in CENVAT Credit Rules, 2004 or the input tax credit of Value Added Tax or any other taxes paid, on such goods.
 3. This notification shall come into force with effect from the 25th January, 2018.

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सन्तुष्टि जयते
**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 259 Kohima Thursday, January 25, 2018 Magha 5, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/42

Dated: 25th January, 2018

In exercise of the powers conferred by sub-section (1) of section 11 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as "the said Act") read with sub-section (3) of section 11 of the said Act, the State Government, on being satisfied that it is necessary in the public interest so to do , on the recommendations of the Council, 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)/100, dated the 28th November, 2017, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

"Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital";

(ii) in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

"*Explanation 2.* - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India,

Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 260 Kohima Thursday, January 25, 2018 Magha 5, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/43

Dated: 25th January, 2018

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

(1) These rules may be called the Nagaland Goods and Services Tax (Fifteenth Amendment) Rules, 2018.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

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

(i) in rule 3, in sub-rule (3A), for the words "ninety days", the words "one hundred and eighty days" shall be substituted;

(ii) with effect from 1st January, 2018, in rule 7, in the Table,

(a) in Sl. No. 1, in column number(3), for the words "one per cent.", the words "half per cent. of the turnover in the State or Union territory" shall be substituted;

(b) in Sl. No. 2, in column number(3), for the words "two and a half per cent.", the words "two and a half per cent. of the turnover in the State or Union territory" shall be substituted;

(c) in Sl. No. 3, in column number(3), for the words "half per cent.", the words "half per cent. of the turnover of taxable supplies of goods in the State or Union territory" shall be substituted;

(iii) in rule 20, the proviso shall be omitted;

(iv) in rule 24, in sub-rule (4), for the figures, letters and word "31st December, 2017", the figures, letters and word "31st March, 2018" shall be substituted;

(v) after rule 31, the following rule shall be inserted, namely:-

"31A. Value of supply in case of lottery, betting, gambling and horse racing.-(1)
Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall be determined in the manner provided hereinafter.

(2) (a) The value of supply of lottery run by State Governments shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

(b) The value of supply of lottery authorised by State Governments shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

Explanation:- For the purposes of this sub-rule, the expressions-

(a) "lottery run by State Governments" means a lottery not allowed to be sold in any State other than the organizing State.

(b) "lottery authorised by State Governments" means a lottery which is authorised to be sold in State(s) other than the organising State also; and

(c) "Organising State" has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.

(3) The value of supply of actionable claim in the form of chance to win in betting, gambling or horse racing in a race club shall be 100% of the face value of the bet or the amount paid into the totalisator.";

(vi) in rule 43, after sub-rule (2), for the Explanation, the following Explanation shall be substituted, namely:-

"Explanation:- For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude:-

(a) the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax. (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017.

(b) the value of services by way of accepting deposits, extending loans or advances in so far as the consideration is represented by way of interest or discount, except in case of a banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances; and

(c) the value of supply of services by way of transportation of goods by a vessel from the customs station of clearance in India to a place outside India.";

(vii) in rule 54, after sub-rule (1), the following sub-rule shall be inserted, namely:-

"(1A)(a) A registered person, having the same PAN and State code as an Input Service Distributor, may issue an invoice or, as the case may be, a credit or debit note to transfer the credit of common input services to the Input Service Distributor, which shall contain the following details:-

- (i) name, address and Goods and Services Tax Identification Number of the registered person having the same PAN and same State code as the Input Service Distributor;
- (ii) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolised as , “-” and, “/” respectively, and any combination thereof, unique for a financial year;
- (iii) date of its issue;
- (iv) Goods and Services Tax Identification Number of supplier of common service and original invoice number whose credit is sought to be transferred to the Input Service Distributor;
- (v) name, address and Goods and Services Tax Identification Number of the Input Service Distributor;
- (vi) taxable value, rate and amount of the credit to be transferred; and
- (vii) signature or digital signature of the registered person or his authorised representative.

(b) The taxable value in the invoice issued under clause (a) shall be the same as the value of the common services.”;

(viii) after rule 55, the following rule shall be inserted, namely:-

“55A. Tax Invoice or bill of supply to accompany transport of goods.- The person-in-charge of the conveyance shall carry a copy of the tax invoice or the bill of supply issued in accordance with the provisions of rule 46, 46A or 49, in a case where such person is not required to carry an e-way bill under these rules.”;

(ix) with effect from 23rd October, 2017, in rule 89, for sub-rule (4A) and sub-rule (4B), the following sub-rules shall be substituted, namely:-

“(4A) In the case of supplies received on which the supplier has availed the benefit of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08 (Pt-1)/52 dated the 26th October, 2017, refund of input tax credit, availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.

(4B) In the case of supplies received on which the supplier has availed the benefit of Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08 (Pt-1)/49 dated the 26th October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E) dated the 23rd October, 2017 or notification No. 78/2017-Customs dated the 13th October, 2017 published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E) dated the 13th October, 2017 or notification No. 79/2017-Customs dated the 13th October, 2017 published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.1299(E) dated the 13th October, 2017, or all of them, refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit

availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted."

- (x) with effect from 23rd October, 2017, in rule 96,
- (a) in sub-rule (1), for the words "an exporter", the words "an exporter of goods" shall be substituted;
- (b) in sub-rule (2), for the words "relevant export invoices", the words "relevant export invoices in respect of export of goods" shall be substituted;
- (c) in sub-rule (3), for the words "the system designated by the Customs shall process the claim for refund", the words "the system designated by the Customs or the proper officer of Customs, as the case may be, shall process the claim of refund in respect of export of goods" shall be substituted;
- (d) for sub-rule (9), the following sub-rules shall be substituted, namely:-

"(9) The application for refund of integrated tax paid on the services exported out of India shall be filed in **FORM GST RFD-01** and shall be dealt with in accordance with the provisions of rule 89".

(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08 (Pt-1)/52 dated the 26th October, 2017 or notification F.NO.FIN/REV-3/GST/1/08 (Pt-1)/49 dated the 26th October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E) dated the 23rd October, 2017 or notification No. 78/2017-Customs dated the 13th October, 2017 published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E) dated the 13th October, 2017 or notification No. 79/2017-Customs Tax dated the 13th October, 2017 published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E) dated the 13th October, 2017.";

- (xi) with effect from 1st February, 2018, for rule 138, the following rule shall be substituted, namely:-

"138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.- (1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in **Part A** of **FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required at the common portal and a unique number will be generated on the said portal:

Provided that where goods are sent by a principal located in one State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation 1. – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08 (Pt-1)/481 dated the 27th September, 2017 as amended from time to time.

Explanation 2. - For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document.

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B** of **FORM GST EWB-01**:

Provided that where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall furnish, on the common portal, the-

(a) information in **Part B** of **FORM GST EWB-01**; and

(b) the serial number and date of the Railway Receipt or the Air Consignment Note or Bill of Lading, as the case may be.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01**:

Provided that the registered person or, the transporter, as the case may be, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of less than ten kilometers within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case maybe, the transporter may not furnish the details of conveyance in **Part B** of **FORM GST EWB-01**.

Explanation 1.— For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation 2.— The e-way bill shall not be valid for movement of goods by road unless the information in **Part-B** of **FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).

(4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) Where the goods are transferred from one conveyance to another, the consigner or the recipient, who has provided information in **Part- A** of the **FORM GST EWB-01**, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **FORM GST EWB-01**:

Provided that where the goods are transported for a distance of less than ten kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of conveyance may not be updated in the e-way bill.

(5A) The consignor or the recipient, who has furnished the information in **Part-A** of **FORM GST EWB-01**, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in **Part-B** of **FORM GST EWB-01** for further movement of consignment:

Provided that once the details of the conveyance have been updated by the transporter in **Part B** of **FORM GST EWB-01**, the consignor or recipient, as the case maybe, who has furnished the information in **Part-A** of **FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM**

GST EWB-02 may be generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has not generated **FORM GST EWB-01** in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods:

Provided that where the goods to be transported are supplied through an e-commerce operator, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator.

(8) The information furnished in **Part A** of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in **FORM GSTR-1**:

Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal, within 24 hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B:

Provided further the unique number generated under sub-rule (1) shall be valid for 72 hours for updation of **Part B** of **FORM GST EWB-01**.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

Table

Sl. No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km.	One day
2.	For every 100 km. or part thereof thereafter	One additional day:

Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in **Part B** of **FORM GSTEWB-01**.

Explanation.—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours.

- (11) The details of e-way bill generated under sub-rule (1) shall be made available to the—
- (a) supplier, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the recipient or the transporter,-; or
 - (b) recipient, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the supplier or the transporter,

on the common portal, and the supplier or the recipient, as the case maybe, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

(13) The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State shall be valid in every State and Union territory.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

- (a) where the goods being transported are specified in Annexure;
- (b) where the goods are being transported by a non-motorised conveyance;
- (c) where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- (d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the Goods and Services Tax Rules of the concerned State;
- (e) where the goods, other than de-oiled cake, being transported are specified in the Schedule appended to notification F.NO.FIN/REV-3/GST/1/08 (Pt-1) E dated the 30th June, 2017 as amended from time to time;
- (f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel; and

(g) where the goods being transported are treated as no supply under Schedule III of the Act.

Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.

ANNEXURE
[(Sec rule 138 (14)]

S. No.	Description of Goods
(1)	(2)
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601).-";

(xii) with effect from 1st February, 2018, in rule 138A, in sub-rule (5), for the words "Notwithstanding anything contained", the words "Notwithstanding anything contained in" shall be substituted;

(xiii) with effect from 1st February, 2018, in rule 138B, in sub-rule (3), in the proviso, for the words "carried out by any", the words "carried out by any other" shall be substituted;

(xiv) inFORM GST RFD-01A,

"Statement- 2 [rule 89(2)(c)]

(Amount in Rs.)

[illegible]

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

(Amount in Rs.)

[illegible]

(b) after Statement 3A, the following Statement shall be inserted, namely:-

"Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12
											”;

(xv) with effect from 1st February, 2018, for **FORM GST EWB-01 and FORM GST EWB-02**, the following forms shall be substituted, namely:-

"FORM GST EWB-01

(See rule 138)

E-Way Bill

E-Way Bill No. :

E-Way Bill date :

Generator :

Valid from :

Valid until :

PART-A		
A.1	GSTIN of Supplier	

A.2	GSTIN of Recipient	
A.3	Place of Delivery	
A.4	Document Number	
A.5	Document Date	
A.6	Value of Goods	
A.7	HSN Code	
A.8	Reason for Transportation	
PART-B		
B.1	Vehicle Number for Road	
B.2	Transport Document Number	

Notes:

1. HSN Code in column A.7 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.
3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
4. Place of Delivery shall indicate the PIN Code of place of delivery.
5. Reason for Transportation shall be chosen from one of the following:-

Code	Description
1	Supply
2	Export or Import

3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

FORM GST EWB-02*(See rule 138)***Consolidated E-Way Bill****Consolidated E-Way Bill No. :****Consolidated E-Way Bill Date :****Generator :****Vehicle Number :**

Number of E-Way Bills	
E-Way Bill Number	

(xvi) with effect from 1st February, 2018, in **FORM GST EWB-03**, for the letters "UT", at both places where they occur, the words "Union territory" shall be substituted;

(xvii) with effect from 1st February, 2018, in **FORM GST INV-01**, for the letters "UT", the words "Union territory" shall be substituted.

Sd/-

TALIREMBA

Officer on Special Duty (Finance)

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