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PART-I**NOTIFICATION**Dated Kohima, the 18th Dec, 2017

NO.DSE/ESTT/Promo/1-70/2015:: In the interest of public service, the Governor of Nagaland is pleased to order officiating promotion/upgradation of officers of the Physical Education and Planning cadre under School Education Department in pursuance of the Notification No. DSE/GEN/12-34/2014 dated 7th December, 2017 in respect of following officers under with immediate effect:

- (A) From the post of Deputy Director to Joint Director in the Pay Band of Rs. 15,600-39,100 with GP of Rs. 7,600:

Sl. No	Name & Designation	Vacancy	Present posting	Posted on promotion as:
(i)	Shri. T. Lipok Jamir , Deputy Director	Against existing vacancy of Joint Director (P.E)	Dy. Director, Directorate(PE)	Jt. Director, Directorate
(ii)	Shri. Mesetsozu Wezah, Deputy Director	Against existing vacancy of Joint Director (Planning)	Dy. Director, Directorate(Plann ing)	Jt. Director, Directorate

- (B) From the post of Assistant Director to Deputy Director in the Pay Band of Rs. 15,600-39,100 with GP of Rs. 6,600:

Sl. No	Name & designation	Vacancy	Present posting	Posting on promotion
(i)	Shri.I Temjen Ao , Asst. Director	Against the vacancy resulted from the promotion of Shri. T. Lipok Jamir, Dy. Director(PE)	Asst. Director, Directorate(PE)	Dy. Director, Directorate
(ii)	Shri.S. Temjenngangnen , Asst. Director	Against the vacancy resulted from the promotion of Shri.Mesetsozu Wezah, Dy. Director(Planning)	Asst. Director, Directorate (Planning)	Dy. Director, Directorate

- (C) From the post of Junior Education Officer to Physical Education Officer in the Pay Band of Rs. 15,600-39,100 with GP of Rs. 5,400 against the upgraded post:

Sl. No	Name & designation	Vacancy	Present posting	Posting on promotion
1.	Shri. Vikrolie Angami, JEO (PE)	Against the newly upgraded post	JEO(PE) Directorate	Physical Education Officer, Directorate

- (D) From the post of Physical Education Teacher to Junior Education Officer in the Pay Band of Rs. 9,300-34,800 with GP of Rs. 4,600:

Sl. No	Name & designation	Vacancy	Present posting	Posting on promotion
(i)	Shri. Thinoneilhoulie John, PET	Vice Shri. Vikrolie Angami JEO promoted	TMGHSS	Junior Education Officer, Directorate
(ii)	Shri. T. Thechamo Yanthan, PET	Against the existing vacancy	GHS Lotsu	Junior Education Officer, Directorate
3.	Shri. Vitsolie Keyho, PET	Against the existing vacancy	Dr. Neilhouzhu Kire GHSS, Kohima	Junior Education Officer, Directorate

- a) The officiating promotion is purely on temporary basis subject to regularization by the Departmental Promotion Committee (DPC).
b) Handing/Taking over of charge shall be completed by 31st January 2018.

Sd/-
THEJANGUSANO SAVINO
Under Secretary to the Govt. of Nagaland

NOTIFICATIONDated Kohima, the 19th December, 2017

NO.UDD/ESTT-5/2002(Vol-II) :: In the interest of public service, the Governor of Nagaland is pleased to allow officiating promotion of the following officers under the Urban Development Department in the Scale of Pay as indicated against each post plus all other allowances as are admissible from time to time under rules in force with effect from the date of taking over of charge.

Sl. No	Name & Designation	Promoted to the post	Against the vacancy of	Scale of Pay
1	Shri A Zambemo Ngullie, Joint Director	Director	Shri Ken Keditsu (Retired)	PB ₹37400-67000 GP ₹8900
2	Shri Imtilepden Pongener, Deputy Director	Joint Director	Shri Imkongangshi Yaden (Expired)	PB ₹15600-39100 GP ₹7600
3	Shri A Chenithung Lotha, Deputy Director	Joint Director	Shri A Zambemo Ngullie promoted	PB ₹15600-39100 GP ₹7600
4	Shri Petevilie Khatsu, Assistant Director	Deputy Director	Shri A Chenithung Lotha promoted	PB ₹15600-39100 GP ₹6600

- The officiating promotion in respect of Sl. No.2 is subject to the final outcome of the Vigilance case against the officer.
- The promotion is purely on officiating basis and does not confer the right to claim seniority. Besides, the promotion is subject to regularization by Departmental Promotion Committee (DPC).
- Further, the Officers will continue to be in the same place of posting till further order.

This has the approval of the Hon'ble Chief Minister, Nagaland.

Sd/-

NEISATO HESUH

Under Secretary to the Govt. of Nagaland

NOTIFICATIONDated Kohima, the 14th Feb' 2018

NO: POL-2/ESTT/1/2017 :: On the recommendation of the Police Establishment Board and with the approval of the Election Commission of India, the Governor of Nagaland is pleased to order transfer and posting of the following IPS Officers with immediate effect.

Sl.No.	Name	Present place of posting	Place of posting
1	Sh Renchamo P.Kikon, IPS	ADGP (Adms)	ADGP (L&O)
2	Sh I.Toshitsungba Aier, IPS	IGP (Hq)	To hold current charge of ADGP (Adms) in addition to IGP (Hq)

Handing/taking over charge should be completed immediately.

Sd/-

NEIKEDUOLIE

Under Secretary to the Govt. of Nagaland

NOTIFICATIONDated Kohima, the 20th December 2017.

No. FIN/TA/ESTT/1-20/05 (Vol-III):: In the interest of public service, the Governor of Nagaland is pleased to order the transfers and postings of the Nagaland Finance & Accounts Service Officers with immediate effect as indicated below:-

Sl. No.	Name	Present posting	Posted as
1.	Shri Nosazol Savi, Sr. D. A.	E.E., Electrical Division Kohima	E.E., Electrical Transmission Kohima
2.	Shri Inti Chang, Sr. Accounts Officer	Sr. Accounts Officer, Rural Development Deptt.	Sr. Treasury Officer, Tuensang
3.	Shri Limatemsu Ao, Accounts Officer	Normal transfer	Accounts Officer, Land Records & Survey Deptt.
4.	Shri M. Sansao Lotha, J.A.O.	Normal transfer	Sub- Treasury Officer, Longleng
5.	Sinti Chumchano Heleno, D.A.O.	Normal transfer	Divisional Accounts Officer, E.E., (PHE), Wokha

3. Handing and taking over of charge should be completed by 15th January 2018.

Sd/-**ANDREW C. IMTI**

Under Secretary to the Government of Nagaland

NOTIFICATIONDated Kohima, the 15th of Jan ' 2018

IPR/EST-1/1/2018/311: In the interest of public service, the Governor of Nagaland is pleased to order the officiating promotion in respect of Shri. Zuchamo, seniormost, Senior Operator to the post of Technical Supervisor in the Payband of Rs. 9300-34800/- with Grade Pay Rs. 4600/-. Shri. Zuchamo is promoted and posted as Technical Supervisor, in Directorate of Information & Public Relations, Kohima, with the scale of pay indicted plus all other allowances as are admissible under Rules from time to time in Nagaland with immediate effect.

2. The promotion is purely on officiating and temporary basis subject to regularization by the Departmental Promotion Committee
3. The promotion is against the the vacancy created by the retirement of Shri. Khaoshai, Technical Supervisor.

Sd/-**SOTSULA**

Additional Secretary to the Government of Nagaland

NOTIFICATIONDated Kohima, the 17th January 2018

NO. PWR/ESTT-42/2010 // In the interest of public service, the Governor of Nagaland is pleased to order officiating promotion of the following Lineman under Power Department to the post of Supervisor in Pay Band – 2 (₹. 9300–34800/-) with Grade Pay of ₹. 4400/- p.m. plus all other allowances as are admissible under rules in force from time to time with effect from the date of assuming charge:

Sl. No.	Name	Present Place of Posting	On promotion, posted under
1	Shri. Chingshok K	O/o S.E. (E), Dimapur	O/o E.E. (E), Tuensang
2	Shri. Medoho Angami	O/o E.E. (E), Chumukedima	O/o E.E. (T), Dimapur
3	Shri. Zetilo Rengma	O/o E.E. (E), Wokha	O/o E.E. (E), Kohima
4	Shri. Kumsang Ao	O/o E.E. (T), Mokokchung	O/o E.E. (E), Changtongya
5	Shri. Gopal Bahadur	O/o E.E. (E), Dimapur	O/o E.E. (E), Zunheboto
6	Shri. I Mar Ao	O/o E.E. (E), Mokokchung	O/o E.E. (E), Mokokchung

2. The Officiating Promotions are purely on temporary basis and are subject to regularization by the Departmental Promotion Committee.

Sd/-

SUNGTILA JAMIR

Deputy Secretary to the Govt. of Nagaland

ORDERDated Kohima, the 7th February 2018

N0. PLN/M-31/1/2000: In supersession of this Department order of even number dated 16.12.2017, Smti. M.Lucy Stenographer grade II is hereby promoted to stenographer grade II (Sr) (Class II Gazetted) in the pay band of Rs. 9300-34800/-with Grade pay of 4400/-per month plus all other allowances as are admissible under rule from time to time in Nagaland w.e.f 8-12-2017 (FN).

2. The above promotion is purely on temporary basis and her next date of promotion to higher grade shall be regulated from the date of attaining the qualifying years as prescribed in the Nagaland Civil Secretariat Stenographer Service Rules 2002.

Sd/-

NOSAZOL CHARLES**Addl. Development Commissioner**

PART-IIA**NOTIFICATION**Dated Kohima the 5th December 2017

NO.HFW (A) MISC/12/7/2013 /165 /// In pursuance to P&AR department's Notification No. AR-13/5/89 dated 31/3/2015, the Governor of Nagaland is pleased to upgrade 3 (three) posts of Head Assistant (Non-gazetted) to that of Senior Head Assistant (Class-II Gazetted) held by (1) **Smti.Choney Wotsa**, H.A,CMO Zunheboto (2) **Shri.Keneiletuo Sophie**, H.A, CMO Kohima (3) **Smti Sentikumla**, H.A, CMO Dimapur in the Pay Band of Rs.9300-34800/- and Grade Pay of Rs.4400/-pm subject to the following conditions.

- 1) The upgradation will be effective from the date of assumption of charge.
- 2) The incumbent will be placed and posted in their present place of posting.
- 3) The post shall be personal to the incumbent and will be reverted back to their original grade of Head Assistant as and when the incumbent vacates the post.

Sd/

CHINNU HANGSING

Deputy Secretary to the Government of Nagaland

NOTIFICATIONDated Kohima, the 18th January, 2018.

WH/EST/166/93/25::: The Governor of Nagaland is pleased to allow Shri. Kawang Konyak, EE PWD (R & B) Aboi Division to go on Voluntary Retirement from Government service w.e.f.17.01.2018 at his own request.

Further, all Government dues viz. House Building Advance, Motor Car Advance, and other Advances , if any, plus the interest acquired thereof shall be adjusted from the Pension/Gratuity payable to the Officer.

Sd/-

M. BENJONGNUNGSANG

Under Secretary to the Govt. of Nagaland.

NOTIFICATIONDated Kohima, the 30th Jan. 2018

TPT/SPL-5/1/2012 (Pt-I) /5 : In partial modification of this Department's Office Notification No. TPT/SPL-5/1/2012 (Pt-I) dated 14th March 2012, on scrap rate of Condemned vehicles, machineries and unserviceable materials, the Governor of Nagaland is pleased to notify the scrap rate of condemned vehicles, machineries and unserviceable materials at ₹. 15.00p per Kilogram with immediate effect.

This is issued with the concurrence of the Finance Department vide RFC No.256 Dated 15th Nov. 2017.

Sd/-

CHISI THOU

Deputy Secretary to the Government of Nagaland.

ORDERDated Kohima the 12th Dec'2017.

NO.HFW(A)PHARM-12/37/15/84 :: In terms of 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 officer whose name and particulars are given in the **Annexure** is hereby released on retirement with effect from 31.01.2018 on completion of 35 years of service.

Sd/-

CHINNU HANGSING

Deputy Secretary to the Government of Nagaland.

ANNEXURE

Sl. No	Name of the Government Employee	Designation	Place of posting	Date of Birth	Date of Joining Service	Date of completion of 35 years of service	Remarks
1.	Shri.A.Thungtsuo Khuvung	District Pharmacy Officer	PMTI, Kohima	12-12-1963	28-01-1983	31-01-2018	

Sd/-

CHINNU HANGSING

Deputy Secretary to the Government of Nagaland.

NOTIFICATIONDated Kohima the 18th Dec'2017.

NO.HFW(A)PHARM-12/37/15/133 :: With reference to this Office Notification of even number dated 12.12.17 regarding to order of release from service under Section 3(2) of the Nagaland Retirement from Public Employment (Second Amendment) Act 2009 in respect of Shri.A.Thungtsuo Khuvung, DPO under CMO Wokha. The following rectification is made for information and necessary action.

1. Sl.no.8 may be read as Chief Medical Officer, Wokha and not as rendered.
2. Sl.no.9 may be read as Sr.Treasury Officer, Wokha and not as rendered.
3. Sl.no.12 may be read as Shri.A.Thungtsuo Khuvung, DPO Wokha and not as rendered.
4. In Annexure the place of posting may be read as CMO Wokha and as rendered.

Sd/-

CHINNU HANGSING

Deputy Secretary to the Government of Nagaland

NOTIFICATIONDated Kohima, the 22nd Dec' 2017

NO: POL-1/ESTT/1/2016/B/IV :: On the recommendation of the Police Establishment Board, the Governor of Nagaland is pleased to release Junior Administrative Grade (Non-functional) Scale of pay of ₹ 15,600-39,100+Grade Pay ₹ 7,600/- (PB-3) P.M to Shri Vikas, IPS (RR-2009) (Proforma) w.e.f 01-01-2018.

Sd/-**NEIKEDUOLIE**

Under Secretary to the Govt. of Nagaland.

ORDERDated Kohima the 30th Jan. 2018.

NO.WH/EST/2/2001(VOL-II)/60:: In terms of section 3(1) and section 3(2) of the Nagaland Retirement from Public Employment (Second Amendment) Act 2009, which comes in to 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, Shri. Limatemsu Longkumer, Chief Engineer, PWD (Mechanical) is allow to retire from Government Service with effect from 30/06/2018(AN) on completion of 35 years of service.

Sd/-**M. BENJONGNUNGSANG**

Under Secretary to the Government of Nagaland.

NOTIFICATIONDated Kohima, the 31st January 2018

NO. PWR/EST-69/17 :: In the interest of public service, the Governor of Nagaland hereby orders cessation of service of Lt. I. Limakumba, Ex-J.E. (E), Office of Executive Engineer (E), Zunheboto w.e.f. 02/09/17 (A.N.) on his death.

Sd/-**SUNGTILA JAMIR**

Deputy Secretary to the Govt. of Nagaland

CORRIGENDUMDated Kohima the 5th February 2018.

NO.WH/EST/34/2008/69 :: Please read the name as “ **Er. Chipung Kusun, JE**” and not as Er. Chupung Kusun, JE, as appearing in Sl. No.7 of this Department's Notification of even number dated 06-11-2017 regarding confirmation of service of officers under NPWD.

Sd/-**M. BENJONGNUNGSANG**

Under Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 2nd February 2018

No.AHV/EST/SENIORITY/2003/II : Final Seniority list of officers under Department of Animal Husbandry & Veterinary Services as on **31.01.18** is hereby published after consulting/examining all the available documents and the names of the officers have been arranged according to the merit list and date of recruitment through different sources. Therefore, no further representation will be entertained.

Sd/-

MEDOLHI

Deputy Secretary to the Govt. of Nagaland

Final Seniority list of Officers under the Vety. & A. H Department as on 31st January, 2018.

Sl. No.	Name of the incumbent	Designation and post held	Qualification	Date of Birth	Date of entry into Govt. service	Date of regularization / appointment through NPSC	Date of appointment to the present grade	Date of regularisation by DPC	Whether Permanent or Temporary	Remark
1	2	3	4	5	6	7	8	9	10	11
1.	Dr. I.P. Khala	Director	MVSc & AH	14.02.59	16.03.83	21.06.83	19.08.16	19.08.16	Permanent	
2.	Dr. N. Rongsentenjen	Addl. Director	MVSc & AH	01.03.59	16.03.83	21.06.83	15.12.14	15.12.14	Permanent	
3.	Dr. Viral Yore	Addl. Director	BVSc & AH	18.12.58	16.03.83	21.06.83	15.12.14	15.12.14	Permanent	
4.	Dr. Myingthungo Shitiri	Addl. Director	BVSc & AH	01.08.58	07.01.83	21.06.83	19.08.16	19.08.16	Permanent	
5.	Dr. Aomayang Walling	Joint Director	BVSc & AH	14.11.59	03.01.84	28.11.84	27.02.14	27.02.14	Permanent	
6.	Dr. Mudozo Sahire	Joint Director	BVSc & AH	03.01.59	28.11.84	28.11.84	27.02.14	27.02.14	Permanent	
7.	Dr. L.T. Odyuo	Joint Director	BVSc & AH	18.07.61	14.01.84	28.11.84	27.02.14	27.02.14	Permanent	
8.	Dr. Vivotuo Miachico	Joint Director	MVSc & AH	01.03.58	12.01.84	28.11.84	27.02.14	27.02.14	Permanent	
9.	Dr. L. Temsu Ao	Joint Director	BVSc & AH	01.03.59	03.08.84	28.11.84	27.02.14	27.02.14	Permanent	
10.	Dr. Weprenyi Mero	Joint Director	BVSc & AH	01.03.59	21.08.85	11.03.87	27.02.14	27.02.14	Permanent	
11.	Dr. Temsumeren	Joint Director	BVSc & AH	16.05.60	25.05.85	11.03.87	27.02.14	27.02.14	Permanent	
12.	Dr. Budhi Lama	Joint Director	BVSc & AH	15.10.62	16.02.87	09.12.87	27.08.14	27.08.14	Permanent	
13.	Dr. H.Z. Kiba	Joint Director	BVSc & AH	14.10.62	14.02.87	09.12.87	27.07.14	27.08.14	Permanent	
14.	Dr. Neikyeiye Theunuo	Joint Director	BVSc & AH	22.11.61	13.02.87	09.12.87	18.12.14	18.12.14	Permanent	
15.	Dr. Tongpangkoka	Joint Director	BVSc & AH	03.04.63	13.02.87	09.12.87	18.12.14	18.12.14	Permanent	
16.	Dr. B. Atem Longchar	Joint Director	BVSc & AH	21.01.61	13.05.87	09.12.87	24.02.15	24.02.15	Permanent	
17.	Dr. Simon Ao	Joint Director	BVSc & AH	03.11.60	30.05.88	10.03.89	27.01.16	27.01.16	Permanent	
18.	Dr. Nzangthung Ezung	Joint Director	MVSc & AH	04.03.65	04.12.88	08.03.90	19.08.16	19.08.16	Permanent	

19.	Dr. Imsuyanger Lkr	Joint Director	BVSc & AH	08.05.66	07.02.90	08.03.90	31.05.17	31.05.17	Permanent	
20.	Dr. Salangtemjen	Joint Director	BVSc & AH	08.02.63	18.12.89	08.03.90	31.05.17	31.05.17	Permanent	
21.	Dr. Mrs. Aseuo Linyü	Joint Director	BVSc & AH	28.06.65	25.08.89	08.03.90	01.06.17	01.06.17	Permanent	
22.	Dr. N. Thungben Yanthan	Deputy Director	BVSc & AH	12.09.63	26.08.89	08.03.90	30.09.10	30.09.10	Permanent	
23.	Dr. Vilatuo Felix Rutsa	Deputy Director	BVSc & AH	12.03.63	28.08.89	08.03.90	30.09.10	30.09.10	Permanent	
24.	Dr. Keduovizo Visa	Deputy Director	BVSc & AH	03.03.63	26.08.89	08.03.90	01.12.10	01.12.10	Permanent	
25.	Dr. Mrs. Achila Ao	Deputy Director	MSc(Agri) AP&M	18.03.66	20.03.90	22.11.90	01.12.11	01.12.11	Permanent	
26.	Dr. Mrs Chubakumla Jamir	Deputy Director	BVSc & AH	28.01.63	20.03.90	22.11.90	14.09.12	14.09.12	Permanent	
27.	Dr.H.Toluvi Ayemi	Deputy Director	BVSc & AH	01.03.61	20.03.90	22.11.90	01.10.12	01.10.12	Permanent	
28.	Dr. Khriekuolie Linyü	Deputy Director	BVSc & AH	10.12.65	20.03.90	22.11.90	01.10.12	01.10.12	Permanent	
29.	Dr. N. Mhanchan Shitiri	Deputy Director	BVSc & AH	03.05.66	20.03.90	22.11.90	01.10.12	01.10.12	Permanent	
30.	Dr. N. Longrikaba Ao	Deputy Director	BVSc & AH	03.02.60	20.03.90	22.11.90	27.06.2013	27.06.13	Permanent	
31.	Dr. Mrs. B.L. Achila Jamir	Deputy Director	MSc(Agri) AP&M	10.12.64	20.03.90	22.11.90	27.06.2013	27.06.13	Permanent	
32.	Dr. Joseph Mhasino Angami	Deputy Director	BVSc & AH	20.07.64	20.03.90	22.11.90	27.06.2013	27.06.13	Permanent	
33.	Dr. D. Rokozo Dolie	Deputy Director	BVSc & AH	04.03.64	14.05.90	22.11.90	01.10.13	01.10.13	Permanent	
34.	Dr. H. Hevito Shohe	Deputy Director	BVSc & AH	15.09.64	14.05.90	22.11.90	01.10.13	01.10.13	Permanent	
35.	Dr. Meyatoshi Aier	Deputy Director	BVSc & AH	09.08.63	26.03.90	22.11.90	01.10.13	01.10.13	Permanent	
36.	Dr. K. Thungchamo	Deputy Director	BVSc & AH	22.05.64	14.03.91	03.03.92	01.10.13	01.10.13	Permanent	
37.	Dr. Kelesekho Tsikrii	Deputy Director	BVSc & AH	15.01.64	26.06.91	03.03.92	22.07.14	-	Permanent	
38.	Dr. B.M. Sunep	Deputy Director	BVSc & AH	01.12.65	01.08.91	03.03.92	22.07.14	-	Permanent	
39.	Dr. Imomanen Tzudir	Deputy Director	BVSc & AH	11.11.66	14.03.91	03.03.92	22.07.14	-	Permanent	
40.	Dr.Thejanguzo Sekhose	Deputy Director	BVSc & AH	12.09.66	14.03.91	03.03.92	22.07.14	-	Permanent	
41.	Dr.Kuokehebei Gwirie	Deputy Director	BVSc & AH	01.12.68	14.02.92	03.03.92	22.07.14	-	Permanent	

42.	Dr. Namsui Thou	Deputy Director	BVSc & AH	12.08.66	14.03.91	03.03.92	22.07.14	-	Permanent	
43.	Dr. Wezolo Sami	Deputy Director	BVSc & AH	13.08.64	14.03.91	03.03.92	22.07.14	-	Permanent	
44.	Dr. Veswelhu	Deputy Director	BVSc & AH	02.02.64	13.08.91	13.05.92	22.07.14	-	Permanent	
45.	Dr. Kewelelo Mero	Deputy Director	BVSc & AH	30.02.66	14.02.92	23.11.92	22.07.14	-	Permanent	
46.	Dr. Senowelo Krome	Deputy Director	BVSc & AH	08.02.64	19.09.91	23.11.92	22.07.14	-	Permanent	
47.	Dr. Wopanthung Ezung	Deputy Director	BVSc & AH	06.02.68	07.12.93	19.10.94	22.07.14	-	Permanent	
48.	Dr. Eyekhweshe Kapfo	Deputy Director	BVSc & AH	14.06.68	01.07.93	19.10.94	22.07.14	-	Permanent	
49.	Dr. H. Inato Jimomi	Deputy Director	MVSc (PH)	03.02.69	19.10.94	19.10.94	22.07.14	-	Permanent	
50.	Dr. Ilang	Deputy Director	BVSc & AH	08.09.69	20.05.94	19.10.94	22.07.14	-	Permanent	
51.	Dr. Zawhel Mekro	Deputy Director	BVSc & AH	20.12.70	04.05.94	19.10.94	22.07.14	-	Permanent	
52.	Dr. Mrs. S. Amenla Walling	Deputy Director	M.V.Sc.	28.12.70	02.11.94	19.10.94	22.07.14	-	Permanent	
53.	Dr. Mrs. Asangla Jamir	Deputy Director	BVSc & AH	12.05.66	28.09.92	19.10.94	22.07.14	-	Permanent	
54.	Shri. Zapove Swuro	Deputy Director	B.Sc (Dairy Technology)	10.10.66	24.09.90	19.10.94	22.07.14	-	Permanent	
55.	Dr. Kikrukuolie Kire	Deputy Director	BVSc & AH	19.08.66	23.03.93	17.06.96	22.07.14	-	Permanent	
56.	Dr. Mrs. Gloria Ngullie	Deputy Director	BVSc & AH	26.01.70	09.08.2000	09.08.2000	22.07.14	-	Permanent	
57.	Dr. Mrs. Pusazonu Z. Chusi	Deputy Director	MSc(Agr) AP&M	19.08.72	26.08.96	09.08.2000	22.07.14	-	Permanent	
58.	Dr. Zasekuolie Chusi	Deputy Director	MSc(Agr) AP&M	22.04.69	01.02.95	09.08.2000	22.07.14	-	Permanent	
59.	Dr. Vikato Sema	Deputy Director	BVSc & AH	19.10.71	16.12.98	09.08.2000	22.07.14	-	Permanent	
60.	Dr. K. Hiabe Zeliang	Deputy Director	BVSc & AH	04.04.70	10.03.97	09.08.2000	22.07.14	-	Permanent	
61.	Dr. Mrs. Imlimenla Imchen	Deputy Director	BVSc & AH	26.09.73	26.08.96	09.08.2000	22.07.14	-	Permanent	
62.	Dr. Mrs. Doreen Peseyie	Deputy Director	BVSc & AH	26.12.71	26.08.96	09.08.2000	22.07.14	-	Permanent	
63.	Dr. Mrs. Chubasangla	Deputy Director	MVSc	12.12.75	09.08.2000	09.08.2000	27.08.14	-	Permanent	
64.	Dr. Mrs. Sentinungla	Deputy Director	BVSc & AH	25.08.68	08.11.95	09.08.2000	27.08.14	-	Permanent	

65.	Dr. Sashimongba	Deputy Director	BVSc & AH	22.02.68	01.02.95	09.08.2000	27.08.14	Temporary
66.	Dr. Tiachuba Jamir	Deputy Director	BVSc & AH	06.01.71	05.05.97	09.08.2000	18.12.14	Temporary
67.	Dr. Mrs. Akangnungla	Deputy Director	MSc(Agric) AP&M	11.09.72	01.02.95	09.08.2000	18.12.14	Temporary
68.	Dr. Elizabeth Yheme	Deputy Director	Ph.D	17.09.70	01.10.96	09.08.2000	18.12.14	Temporary
69.	Dr. S. Apilo Kikon	Deputy Director	BVSc & AH	10.11.70	09.08.2000	09.08.2000	24.02.15	Temporary
70.	Dr. Mrs. Marlan Sumi	Deputy Director	BVSc & AH	08.08.74	19.12.97	09.08.2000	24.02.15	Temporary
71.	Dr. K. N. Zuberno Huntsoe	Deputy Director	BVSc & AH	21.07.73	09.08.2000	09.08.2000	31.05.17	Temporary
72.	Dr. Medovikho Chucha	Deputy Director	BVSc & AH	21.11.71	10.03.97	09.08.2000	31.05.17	Temporary
73.	Dr. Mrs. Inmanaro Jamir	Deputy Director	BVSc & AH	07.03.74	04.05.98	09.08.2000	31.05.17	Temporary
74.	Dr. Changpongsuwa	Deputy Director	BVSc & AH	06.02.73	05.07.99	09.08.2000	31.05.17	Temporary
75.	Dr. Mrs. Ketholenuo Metha	Deputy Director	BVSc & AH	14.10.67	23.03.93	09.08.2000	01.06.17	Temporary
76.	Dr. Vesapra Tinyi	VAS	BVSc & AH	12.05.74	12.06.98	09.08.2000	09.08.2000	Temporary
77.	Dr. Tekasangba	VAS	BVSc & AH	03.09.72	18.03.03	18.03.03	18.03.03	Temporary
78.	Dr. Tajenyuba	VAS	BVSc & AH	23.01.77	18.03.03	18.03.03	18.03.03	Temporary
79.	Dr. Sanen Jamir	VAS	BVSc & AH	28.09.70	03.10.2000	18.03.03	18.03.03	Temporary
80.	Dr. T. Tselise Sanglam	VAS	BVSc & AH	01.06.76	18.03.03	18.03.03	18.03.03	Temporary
81.	Dr. Tsileu Haikube	VAS	BVSc & AH	09.05.72	04.07.02	18.03.03	18.03.03	Temporary
82.	Dr. Manpu Phom	VAS	BVSc & AH	31.10.74	03.10.2000	19.05.03	19.05.03	Temporary
83.	Dr. Mhonlumi	VAS	BVSc & AH	21.09.74	30.05.01	19.05.03	19.05.03	Temporary
84.	Dr. Benchamo Murry	VAS	BVSc & AH	23.09.66	10.12.93	19.05.03	19.05.03	Temporary
85.	Dr. Mrs. Angaule Khate	VAS	BVSc & AH	17.11.74	19.05.03	19.05.03	19.05.03	Temporary
86.	Dr. Mrs. Esther Krocha	VAS	BVSc & AH	30.03.77	19.05.03	19.05.03	19.05.03	Temporary
87.	Dr. Neisalie Khezhe	VAS	BVSc & AH	04.03.68	01.02.95	10.03.05	10.03.05	Temporary

88.	Shri. Akhriebu Makritsu	Dairy Ex. Officer	Dairy Technology	04.10.75	19.03.05	19.03.05	19.03.05	19.03.05	19.03.05	Temporary
89.	Dr.M.Imliangshi	VAS	BVSc & AH	02.12.69	30.04.03	17.06.05	17.06.05	17.06.05	17.06.05	Temporary
90.	Dr.Hokato K. Yephtho	VAS	BVSc & AH	25.09.78	17.06.05	17.06.05	17.06.05	17.06.05	17.06.05	Temporary
91.	Dr.Keduzol Ltu	VAS	Phd	15.02.75	17.06.05	17.06.05	17.06.05	17.06.05	17.06.05	Temporary
92.	Dr.Aoyimsen Jamir	VAS	BVSc & AH	31.03.75	17.06.05	17.06.05	17.06.05	17.06.05	17.06.05	Temporary
93.	Dr.Diko Nusory	VAS	BVSc & AH	15.02.79	17.06.05	17.06.05	17.06.05	17.06.05	17.06.05	Temporary
94.	Dr.Mrs. Rebecca Khing	VAS	BVSc & AH	15.01.80	22.03.06	22.03.06	22.03.06	22.03.06	22.03.06	Temporary
95.	Dr.Takuyanger	VAS	BVSc & AH	04.10.69	10.03.97	15.11.07	15.11.07	15.11.07	15.11.07	Temporary
96.	Dr.Ilhovi Swu	VAS	BVSc & AH	24.01.76	12.06.06	02.01.09	02.01.09	02.01.09	02.01.09	Temporary
97.	Dr.Swedevito Neikha	VAS	BVSc & AH	22.10.79	02.01.09	02.01.09	02.01.09	02.01.09	02.01.09	Temporary
98.	Dr.N.Wopenthung Odyuo	VAS	BVSc & AH	27.05.77	02.01.09	02.01.09	02.01.09	02.01.09	02.01.09	Temporary
99.	Dr.Kenalo Kath	VAS	BVSc & AH	09.05.77	02.01.09	02.01.09	02.01.09	02.01.09	02.01.09	Temporary
100.	Dr.Lhuveta Nyekha	VAS	BVSc & AH	13.05.80	10.05.07	02.01.09	02.01.09	02.01.09	02.01.09	Temporary
101.	Dr.Ndangkie Ndang	VAS	MSc(Agric) AP&M	12.11.76	10.05.07	02.01.09	02.01.09	02.01.09	02.01.09	Temporary
102.	Dr.Pamingchuba	VAS	BVSc & AH	25.01.75	01.07.05	02.01.09	02.01.09	02.01.09	02.01.09	Temporary
103.	Dr.Thepfudihoulie Shiiya	VAS	BVSc & AH	14.09.70	12.08.03	19.02.09	19.02.09	19.02.09	19.02.09	Temporary
104.	Dr.Bocto Sumi	VAS	BVSc & AH	12.11.77	14.12.07	17.06.09	17.06.09	17.06.09	17.06.09	Temporary
105.	Dr.Imlidangit	VAS	BVSc & AH	27.10.69	12.08.03	26.05.11	26.05.11	26.05.11	26.05.11	Temporary
106.	Dr.A. Moatemjen	VAS	BVSc & AH	29.04.75	26.05.04	26.05.11	26.05.11	26.05.11	26.05.11	Temporary
107.	Dr.Vekuto Sema	VAS	BVSc & AH	16.12.74	05.09.05	26.05.11	26.05.11	26.05.11	26.05.11	Temporary
108.	Dr.Tolto Metha	VAS	BVSc & AH	06.01.76	12.06.06	26.05.11	26.05.11	26.05.11	26.05.11	Temporary
109.	Dr.Michael Imti Imchen	VAS	BVSc & AH	10.02.80	12.06.06	26.05.11	26.05.11	26.05.11	26.05.11	Temporary
110.	Dr. Mrs. Chubayangla	VAS	BVSc & AH	05.03.73	10.05.07	07.09.11	07.09.11	07.09.11	07.09.11	Temporary

111.	Dr. Mrs. Sentirenla	VAS	BVSc & AH	16.09.81	10.05.07	07.09.11	07.09.11	07.09.11	Temporary
112.	Dr. Mrs. V. Qhelitoli Sema	VAS	BVSc & AH	15.12.81	10.05.07	07.09.11	07.09.11	07.09.11	Temporary
113.	Dr. Mrs. L. Aonungla Jamir	VAS	BVSc & AH	25.12.82	10.05.07	07.09.11	07.09.11	07.09.11	Temporary
114.	Dr. Longeronen	VAS	BVSc & AH	02.01.74	13.12.07	07.09.11	07.09.11	07.09.11	Temporary
115.	Dr. Mrs. Yovino Mekro	VAS	BVSc & AH	04.07.81	13.12.07	07.09.11	07.09.11	07.09.11	Temporary
116.	Dr. Vikuolie Mezhatu	VAS	BVSc & AH	29.10.82	27.09.12	27.09.12	27.09.12	27.09.12	Temporary
117.	Dr. Vikshe Sumi	VAS	BVSc & AH	03.12.84	27.09.12	27.09.12	27.09.12	27.09.12	Temporary
118.	Dr. Ikato Jimo	VAS	BVSc & AH	30.06.86	27.09.12	27.09.12	27.09.12	27.09.12	Temporary
119.	Dr. Manloi Konyak	VAS	BVSc & AH	20.01.86	27.09.12	27.09.12	27.09.12	27.09.12	Temporary
120.	Dr. Khriesamhazo Rhetso	VAS	BVSc & AH	02.04.88	08.10.13	08.10.13	08.10.13	08.10.13	Temporary
121.	Dr. Auto. V	VAS	BVSc & AH	04.01.89	08.10.13	08.10.13	08.10.13	08.10.13	Temporary
122.	Dr. Toshiwati	VAS	BVSc & AH	25.03.86	08.10.13	08.10.13	08.10.13	08.10.13	Temporary
123.	Dr. Rokhu Savio Krocha	VAS	BVSc & AH	29.08.80	13.09.12	08.10.13	08.10.13	08.10.13	Temporary
124.	Dr. Langneyi L. Phom	VAS	BVSc & AH	03.03.88	08.10.13	08.10.13	08.10.13	08.10.13	Temporary
125.	Dr. Suilube	VAS	BVSc & AH	25.10.81	19.08.08	08.08.14	08.08.14	08.08.14	Temporary
126.	Dr. Gwazenlo Tep	VAS	BVSc & AH	05.10.89	01.10.14	01.10.14	01.10.14	01.10.14	Temporary
127.	Dr. Menguzenuo Chielie	VAS	BVSc & AH	31.12.87	01.10.14	01.10.14	01.10.14	01.10.14	Temporary
128.	Dr. Ketholelie Mere	VAS	BVSc & AH	14.08.87	01.10.14	01.10.14	01.10.14	01.10.14	Temporary
129.	Dr. Mhathung Lotha	VAS	BVSc & AH	16.02.87	01.10.14	01.10.14	01.10.14	01.10.14	Temporary
130.	Dr. Wapangasashi	VAS	BVSc & AH	17.06.87	01.10.14	01.10.14	01.10.14	01.10.14	Temporary
131.	Dr. Gwathonlo Tsela	VAS	BVSc & AH	16.08.88	01.10.14	01.10.14	01.10.14	01.10.14	Temporary
132.	Dr. Suiding Hinglak	VAS	MVSc & AH	29.05.85	01.10.14	01.10.14	01.10.14	01.10.14	Temporary
133.	Dr. Tangnio Shiu	VAS	BVSc & AH	12.11.87	01.10.14	01.10.14	01.10.14	01.10.14	Temporary
134.	Dr. Atouzo Pienyu	VAS	BVSc & AH	29.05.82	11.01.16	11.01.16	11.01.16	11.01.16	Temporary

135.	Dr. Manjan Konyak	VAS	BVSc & AH	07.01.88	11.01.16	11.01.16	11.01.16	11.01.16	Temporary
136.	Dr. Vinato S. Chishi	VAS	BVSc & AH	07.06.90	11.01.16	11.01.16	11.01.16	11.01.16	Temporary
137.	Dr. Lichumo J Kikon	VAS	BVSc & AH	26.11.88	11.01.16	11.01.16	11.01.16	11.01.16	Temporary
138.	Dr. Yhunto Kent	VAS	BVSc & AH	04.04.85	11.01.16	11.01.16	11.01.16	11.01.16	Temporary
139.	Dr. Kezevituo Metha Agabus	VAS	BVSc & AH	03.06.85	11.01.16	11.01.16	11.01.16	11.01.16	Temporary
140.	Dr. A. T. Poangba	VAS	BVSc & AH	09.09.86	11.01.16	11.01.16	11.01.16	11.01.16	Temporary
141.	Dr. Shiphatu Thupitor	VAS	BVSc & AH	29.08.83	05.11.14	05.11.14	05.11.14	11.01.16	Temporary
142.	Dr. Kevi Kikhi	VAS	BVSc & AH	22.04.86	13.12.17	13.12.17	13.12.17	13.12.17	Temporary
143.	Dr. Nemjomyanger Kubzari	VAS	BVSc & AH	19.03.92	13.12.17	13.12.17	13.12.17	13.12.17	Temporary
144.	Dr. Sujiyeube Mpoim	VAS	BVSc & AH	13.09.92	13.12.17	13.12.17	13.12.17	13.12.17	Temporary
145.	Dr. N. Morothung Ezung	VAS	BVSc & AH	11.10.91	13.12.17	13.12.17	13.12.17	13.12.17	Temporary
146.	Dr. Rosou Pohena	VAS	BVSc & AH	14.01.93	13.12.17	13.12.17	13.12.17	13.12.17	Temporary
147.	Dr. Khumjungse	VAS	BVSc & AH	13.01.91	13.12.17	13.12.17	13.12.17	13.12.17	Temporary

Sd/-

MEDOLHI

Deputy Secretary to the Govt. of Nagaland

ORDERDated Kohima, the 5th Feb 2018

NO.IRR/ESTT-6/2010/374 :: In terms of section 3(1) and section 3(2) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 2009, Vide Government of Nagaland, P&AR Department Notification No. AR – 3/GEN-174/2007 (pt) dated 07.08.2009, the Governor of Nagaland is pleased to release Smti. Shetoli Swu, Registrar, Irrigation & Flood Control, from service w.e.f 31-05-2018 (A.N) on completion of 35 years of service.

Sd/-

IMLIAKUM

Under Secretary to the Govt. of Nagaland

NOTIFICATIONDated Kohima, the 6th February 2018.

No.MED-7/A/2/97 (vol-II)/28::

In pursuance of the provisions of the Nagaland Medical Act, 2014 Chapter II Section 3 and 4 ,the Governor of Nagaland is pleased to nominate the following Medical Council Members to constitute the 2nd regular term for a period of 5(five) years :

Sl.No.	Members nominated under Section 3(3)a	Remarks
A.	1. Dr.Sashimeren Aier 2. Dr.Neikietuo Chiesotsu 3. Dr.P.Tia Jamir 4. Dr.Puse Liegise	
	Members Elected under Section3(3)c	
B.	1. Dr.Abi K.Angami 2. Dr.Akum Jamir 3. Dr.E.Phyantsuthung 4. Dr.Gwalozu Thong 5. Dr.Joyce Zinyu Angami 6. Dr.Sedevi Angami 7. Dr.Vinito L.Sema 8. Dr.Vezokholu Theyo (NIDA Representative) 9. Dr.Kezevituo Kreditsu(IMA Nagaland-Representative)	
C.	One(1) elected representative from Medical College faculty	Member
D.	Dean of Medical faculty ,Nagaland University	Ex-Officio member
E.	Principal Director, DHFW.	Ex-officio member

Sd/-

CHINNU HANGSING

Deputy Secretary to the Government of Nagaland.

NOTIFICATION

Kohima dated the 6th February 2018.
NO.LAW/PE-34/88 :: The Governor of Nagaland is pleased to allow Shri. Maongkaba Imchen, Principal District & Sessions Judge, Kohima under Justice & Law Department, Nagaland to retire from service on attaining superannuation on 28.02.2018 (AN) under Rule 19(A) of the Nagaland Judicial Service Rules (First Amendment) 2009.

Therefore, Shri. Maongkaba Imchen, Principal District & Sessions Judge, Kohima is hereby released from the service with effect from 28.02.2018 (AN).

Sd/-
IMTITEMSU
 Under Secretary to the Govt. of Nagaland.

NOTIFICATION

Dated Kohima, the 8th February, 2018.
NO.GAB/GEN/21/2010:- In accordance to Section 135B and Section 135B(1) of the Representation of the People Act, 1951 and in view of the forthcoming Legislative Assembly Elections in the state of Nagaland on 27th February, 2018 (Tuesday), the day of polling is declared as Paid Holiday to all the employees of Government/Private establishments and shops in the state of Nagaland to enable them to participate and exercise their franchise. However, this shall not apply to any elector whose absence may cause danger or substantial loss in respect of the employment in which he is engaged.

Sd/-
ROVILATUO MOR, IAS
 Secretary to the Govt. of Nagaland

ORDER

Dated Kohima, the 15th February, 2018

NO.DSE/ESTT/MISC/20-13/2016 /132 ::

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 31st October, 2009 and in terms of Government of Nagaland, P& AR Department's Notification NO.AR-3/Gen-174/2007 (Pt) Dated 7th August, 2009, **Shri. Shobh Nath Dubey** serving under the Department of School Education, whose name and particulars are given below is hereby released on attaining the age of 60 (sixty) years as indicated against his name:-

Sl. No	Name of the Govt. servant	Designation	Office and post of posting	Date of Birth	Date of joining govt. service	Date of completion of 35 (thirty-five) years of service	Date of release on attaining the age of 60 (sixty) years
1	Shri. Shobh Nath Dubey	Principal	Govt. Hindi Institute, Dimapur	01-07-1958	08-04-1985	-	30-06-2018

2. This is issued in supersession of this Department's Order of even number dated 27-11-2017.

Sd/-
THEJANGUSANO SAVINO
 Under Secretary to the Government of Nagaland

NOTIFICATION**Dated Kohima, the 9th February, 2018**

NO.CON-68/1982:: Upon expiry of the tenure of Review Committee constituted vide notification of even number dated February 13, 2014, and in pursuance of the Section 45(2) of the Unlawful Activities (Prevention) Act (UAPA), 1967 introduced vide the UAPA Bill of 2008, the Governor of Nagaland is pleased to constitute a Review Committee in compliance with the statutory requirements, vide Home, New Delhi Fax No. 17011/49/2009-15-15-VI dated 27th April, 2012 and appoint Justice Zelre Angami, (Rtd) Judge as the Chairman and Secretary, Justice & Law Department as Ex-Officio Member Secretary of the Review Committee for the State of Nagaland with immediate effect.

2. **Duties:** The Committee shall discharge duties as enshrined in the Unlawful Activities (Prevention) Act, 1967 amended from time to time and shall deal with grant of sanction for prosecution in terrorism related offences which find mention in UA(P) Act which stipulates that the sanction be granted only after considering the report of such authority appointed by the central or State Government as the case may be, to make an independent review of the evidence gathered in course of the investigation and after taking into account the recommendation of such authority.

3. **Salaries & Allowances:** Honorarium of Rs.3000/- only shall be paid to the Chairman per sitting, plus actual expenses on vehicle hiring, accommodation and fooding.

4. **Accommodation:** As and when required, accommodation will be provided at any Government Rest House.

5. **Tenure:** 3(three) years

6. **Sitting:** As and when required and as decided by the Chairman.

Sd/-**S R SARAVANAN, IPS**

Special Secretary (Home)

ORDER**Dated Kohima, the 13th Feb, 2018**

NO.DSE/ESTT/PENS/2/3/2011(Vol-I)/119 : In terms of section 3 (1) and section 3 (2) of the Nagaland Retirement from Public Employment (Second Amendment), Act, 2009 which came 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 20th August 2009, the under mentioned officers serving under the Department of School Education whose names and particulars given in the Annexure-I are hereby released from duty with effect from the dates indicated below on completion of 35 years of service/60 years of age.

Sd/-**IMOKOKLA**

Under Secretary to the Govt. of Nagaland

ANNEXURE-I

Sl. No	Name of the Govt. employees	Designation	Office & Place of Posting	Date of Birth	Date of Joining Govt. Service	Date of release on completion of 35 yrs of Service	Date of release on attaining the age of 60 yrs.
1	2	3	4	5	6	7	8
1	Shri.Chopongse Sangtam	Area Education Officer	Longkhim	01/12/1964	06/09/1982	30/09/2017	-

Sd/-**IMOKOKLA**

Under Secretary to the Govt. of Nagaland

PART-V

NOTIFICATION

Dated Kohima, 15th February 2018.

No.LAW/BILL/6-13/2018 :::: The Nagaland Essential Services (Maintenance) Act, 1978 (First Amendment) Act, 2017 (Act No. 2 of 2018) duly assented by the Hon'ble Governor of Nagaland on 21/12/2017 is published herewith for general information.

Sd/-

IMTIAKUM

Deputy Secretary to the Govt. of Nagaland.

An Act

To amend the Nagaland Essential Services (Maintenance) Act, 1978 (hereinafter referred to as the Principal Act) in the manner hereinafter appearing;

It is hereby enacted in the Seventy Eight h Year of the Republic of India as follows:

1. Short title and commencement:

(1) This act may be called the Nagaland Essential Services First Amendment Act, 2017.

2. Amendment of Section 2.

(1) In the Principal Act after Section 2 (a) (v), the following shall be inserted.

Section 2 (a) (VI) any service connected with the operation or maintenance of Aerodromes or with the operation, repair or maintenance of aircraft.

An Act

To provide for the maintenance of certain Essential Services and normal life of the Community.

It is hereby enacted in the Twenty-Ninth Year of the Republic of India as follows :—

Short title

1. (1) This Act may be called the Nagaland Essential Services (Maintenance) Act, 1978,

(2) It extends to the whole of the State of Nagaland.

(3) It shall come into force at once.

Definition

2. In this Act, unless the context otherwise requires. —

(a) "essential service" means —

- (i) any transport service for the carriage of passengers or goods, by land or water, with respect to which the State Legislature has power to make laws;
- (ii) any service connected with the supply of water, electricity or any other essential commodity.
- (iii) any service connected with the maintenance of public health and sanitation, including hospitals and dispensaries;
- (iv) public services and posts in connection with the affairs of the State; and also persons appointed to the secretariat staff of the State Legislative Assembly.
- (v) any other service or employment or class thereof, connected with matters with respect to which the State Legislature has power to make laws and which the State Government is of opinion that strikes in

such service, employment, or class thereof, would prejudicially affect the public safety or the maintenance of the supplies or services essential to the life of the community or would result in the infliction of grave hardship on the community, and which the State Government by notification in the official Gazette declares to be an essential service for the purposes of this Act ;

- (b) "Strike" means the cessation of work by a body of persons, employed in any essential service acting in combination, or a concerted refusal or a refusal under a common understanding of any number of persons who are or have been so employed to continue to work or to accept employment, and includes —
- (i) refusal to work overtime where such work is necessary for the maintenance of any essential service ;
 - (ii) any other conduct which is likely to result in or results in, cessation or substantial retardation of work in any essential service.

Prohibition
of strike

3. (1) If the State Government is satisfied that in public interest, it is necessary or expedient so to do, it may by general or special order, prohibit strikes in any essential service specified in the order.

(2) An order made under sub-section (1) shall be published in such manner as the State Government considers best calculated to bringing it to the notice of the persons affected by the order.

(3) An order made under sub-section (1) shall be in force for six months only, but the State Government may, by a like order published in like manner, extend it for any period, not exceeding six months if it is satisfied that in the public interest it is necessary or expedient to do so.

(4) Upon the issue of an order under sub-section (1). —

- (a) no person employed in any essential service to which the order relates shall go or remain on strike ;
- (b) any strike declared or commenced whether before or after the issue of the order, by persons employed in any such service shall be illegal.

(5) Any order made under this section may at any time be rescinded, by the State Government by a like order, but such recessation shall not affect the previous operation of anything done or suffered thereunder, and shall not affect any obligation or liability accrued or incurred, or any penalty or punishment incurred in respect of any offence committed against this Act before such recessation.

(6) No order under sub-section (1) or sub-section (3) or sub-section (5) shall be made in respect of persons appointed by the Secretarial staff of the House of the State Legislative, except at the request of the Speaker of the Legislative Assembly.

Penalty for illegal strikes :

Penalty for illegal strikes 4. Any person who commences a strike which is illegal under this Act or goes or remain on or otherwise takes part in any such strike, shall, on conviction be punished with imprisonment, for a term which may extend to one year, or with fine which may extend to one thousand rupees or with both.

Penalty for instigation :

Penalty for instigation 5. Any person who instigates or incites other persons to take part in, or otherwise acts in furtherance of, a strike which is illegal under this Act shall, on conviction be punished with imprisonment for a term which may extend to two years or with fine which may extend to two thousand rupees, or with both.

Penalty for giving financial aid to illegal strikes :

Penalty for giving financial aid 6. Any person who knowingly extends or supplies any money in furtherance or support of a strike which is illegal under this Act shall, on

conviction, be punished with imprisonment for a term which may extend to two years, or with fine which may extend to two thousand rupees, or with both.

Section 4, 5 and 6 in addition to disciplinary action:

Disciplinary
action be-
sides above
penalty

7. Any action taken under Section 4, 5 or 6 shall not affect, and shall be in addition to any action of a disciplinary nature or any consequence which may ensue, and to which any person may be liable by the terms and condition of his service or employment.

**Power to arrest without warrant and offences
to be non-bailable :**

Cognizable
and non-
bailable
offences

8. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, any Police Officer may arrest without warrant any person who is reasonably suspected of having committed any offence under this Act. All offences under this Act shall be non-bailable.

Bar of legal
proceedings

9. No Suit, prosecution or other legal proceedings shall lie against any person for anything which is, in good faith, done or intended to be done, under this Act or the rules made thereunder.



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 177 Kohima Friday, November 3, 2017 Kartika 12, 1939 (Saka)

NOTIFICATION**NO.CT/STS/1/5/2017 (Pt-D)/1678****Dated Dimapur, the 3rd November 2017**

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 Forms 'C' and 'F' 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' & 'F' 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 e-Form 'C' was issued by the dealer		
		Style of business	Date of issue	CST TIN	Style of business	TIN No	State/UT
1.	NL-CA1251333	M/s N Shanpan & Sons	14.08.17	23150014053	CG Foods	18440108543	Assam
2.	NL-FA1256421	M/s Global Ceramics Private Limited	20.09.17	13010532093	Global Ceramics Pvt Ltd,	07280145153	New Delhi
3.	NL-CA1260401 NL-CA1260400 NL-CA1260404 NL-CA1260403 NL-CA1260405 NL-CA1260399 NL-CA1260402	M/s Anita Drug House	26.10.17	13020131053	Parekh Integrated Service Privated Ltd / Parekh Integrated Service Ltd / S.A Enterprises / S.A Enterprises / S.A Enterprises / Parekh Integrated Service Ltd / Parekh Integrated Service Privated Ltd	18730093009 / 18730093009 / 18986224646 / 18986224646 / 18986224646 / 18730093009 / 18730093009	Assam

Now therefore, it is hereby notified that the above serial numbers of the declaration Forms 'C' and 'F' 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. 178 Kohima Wednesday, November 15, 2017 Kartika 24, 1939 (Saka)

Order No. 13/2017-GST

NO.CT/LEG/NGST-ORD/8/17/1723

Dated Dimapur, the 15th November, 2017

Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Nagaland Goods and Service Tax Rules, 2017

In exercise of the powers conferred by rule 117 of the Nagaland Goods and Services Tax Rules, 2017 read with section 168 of the Nagaland Goods and Services Tax Act, 2017, on the recommendations of the Council, and in supersession of Order No. 11 2017-GST dated 31st October, 2017, except as respects things done or omitted to be done before such supersession, the period for submitting the declaration in **FORM GST TRAN-1** is extended till 31st December, 2017.

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. 179 Kohima Wednesday, November 15, 2017 Kartika 24, 1939 (Saka)

Order No. 14/2017-GST

NO.CT/LEG/NGST-ORD/8/17/1724

Dated Dimapur, the 15th November, 2017

Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A of the Nagaland Goods and Service Tax Rules, 2017

In exercise of the powers conferred by rule 120A of the Nagaland Goods and Services Tax Rules, 2017 read with section 168 of the Nagaland Goods and Services Tax Act, 2017, on the recommendations of the Council and in supersession of Order No. 12/2017-GST dated 31st October, 2017, except as respects things done or omitted to be done before such supersession, the period for submitting the declaration in FORM GST TRAN-1 is extended till 31st December, 2017.

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. 180 Kohima Wednesday, November 15, 2017 Kartika 24, 1939 (Saka)

NOTIFICATION- 22/2017

NO.CT/LEG/GST-NT/12/17/1716

Dated Dimapur, the 15th November, 2017

In exercise of the powers conferred by section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) read with sub-rule (5) of rule 61 of the Nagaland Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** for the month as specified in column (2) of the Table shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl No.	Month	Last date for filing of return in FORM GSTR-3B
(1)	(2)	(3)
1.	January, 2018	20 th February, 2018
2	February, 2018	20 th March, 2018
3	March, 2018	20 th April, 2018

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

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. 181 Kohima Wednesday, November 15, 2017 Kartika 24, 1939 (Saka)

NOTIFICATION- 23/2017

NO.CT/LEG/GST-NT/12/17/1717

Dated Dimapur, the 15th November, 2017

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the Act) and in supersession of notification No. 12/2017 dated the 11th September, 2017, issued by the Office of the Commissioner of State Taxes, Nagaland: Dimapur, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** under sub-section (1) of section 37 of the Act for the months as specified in column (2) of the Table, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl No.	Months for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - October, 2017	31 st December, 2017
2	November, 2017	10 th January, 2018
3	December, 2017	10 th February, 2018
4	January, 2018	10 th March, 2018
5	February, 2018	10 th April, 2018
6	March, 2018	10 th May, 2018

2. The extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

Sd/-
Y. MHATHUNG MURRY
Commissioner of State Taxes
Nagaland: Dimapur



Registration No. NE/RN-646

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 182 Kohima Wednesday, November 15, 2017 Kartika 24, 1939 (Saka)

NOTIFICATION-24/2017

NO.CT/LEG/GST-NT/12/17/1718

Dated Dimapur, the 15th November, 2017

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the Commissioner thereby makes the following amendments in the notification of the Government of Nagaland Office of the Commissioner of State Taxes, Nagaland: Dimapur No. 15/2017 dated the 16th October, 2017, namely:-

In the said notification, for the words, figures and letters "the 15th day of November, 2017", the words, figures and letters "the 24th day of December, 2017" shall be substituted.

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. 183 Kohima Wednesday, November 15, 2017 Kartika 24, 1939 (Saka)

NOTIFICATION- 25/2017

NO.CT/LEG/GST-NT/12/17/1719

Dated Dimapur, the 15th November, 2017

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner hereby extends the time limit for furnishing the return by a non-resident taxable person, in **FORM GSTR-5**, under sub-section (5) of section 39 of the said Act read with rule 63 of the Nagaland Goods and Services Tax Rules, 2017 for the months of July, 2017, August, 2017, September, 2017 and October, 2017 till the 11th day of December, 2017.

Sd/-

Y. MHATHUNG MURRY
Commissioner of State Taxes
Nagaland: Dimapur



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 184 Kohima Wednesday, November 15, 2017 Kartika 24, 1939 (Saka)

NOTIFICATION- 26/2017

NO.CT/LEG/GST-NT/12/17/1720

Dated Dimapur, the 15th November, 2017

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of notification No. 16/2017, dated the 16th October, 2017, issued by the Commissioner of State Taxes, Nagaland, Dimapur, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for furnishing the return in **FORM GSTR-5A** for the month of July, 2017, August, 2017, September, 2017 and October, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Nagaland Goods and Services Tax Rules, 2017, till the 15th day of December, 2017.

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. 185 Kohima Wednesday, November 15, 2017 Kartika 24, 1939 (Saka)

NOTIFICATION- 27/2017

NO.CT/LEG/GST-NT/12/17/1721

Dated Dimapur, the 15th November, 2017

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereinafter referred to as the said Act) and in supersession of notification No. 17/2017, dated the 16th October, 2017, issued by the Office of the Commissioner of State Taxes, Nagaland: Dimapur, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in **FORM GSTR-6** under sub-section (4) of section 39 of the said Act read with rule 65 of the Nagaland Goods and Services Tax Rules, 2017 for the month of July, 2017 till the 31st day of December, 2017.

2. The extension of the time limit for furnishing the return under sub-section (4) of section 39 of the said Act for the month of August, 2017, September, 2017 and October, 2017 shall be subsequently notified in the Official Gazette.

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. 186 Kohima Wednesday, November 15, 2017 Kartika 24, 1939 (Saka)

NOTIFICATION- 28/2017

NO.CT/LEG/GST-NT/12/17/1722

Dated Dimapur, the 15th November, 2017

In pursuance of section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) and sub-rule (3) of rule 45 of the Nagaland Goods and Services Tax Rules, 2017, the Commissioner on the recommendation of the Council hereby makes the following amendments in the notification of the Government of Nagaland, Office of the Commissioner of State Taxes, Nagaland: Dimapur No. 19/2017, dated the 3rd November, 2017, namely:-

In the said notification, for the words, figures and letters "the 30th day of November, 2017", the words, figures and letters "the 31st day of December, 2017" shall be substituted.

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. 187 Kohima Tuesday, November 14, 2017 Kartika 23, 1939 (Saka)

**NAGALAND LEGISLATIVE
ASSEMBLY SECRETARIAT
KOHIMA**

NOTIFICATION

NO.AS/LEG-34/2017/509

Dated Kohima, the 14th November, 2017

The following Order of the Governor of Nagaland dated the 27th October, 2017 is hereby published for general information:

**"Raj Bhavan
Kohima
27/10/2017**

ORDER

In exercise of the powers conferred by Clause (1) of Article 174 of the Constitution of India, I, **P.B.Acharya**, Governor of Nagaland, hereby summon the Nineteenth Session of the Twelfth Nagaland Legislative Assembly to meet at **9:30 A.M on THURSDAY the 14th DECEMBER, 2017** in the Assembly Hall, Kohima.

Sd/- P.B. ACHARYA"

**Sd/-
K. SEKHOSE
SECRETARY**



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 188 Kohima Monday, December 4, 2017 Agrahayana 13, 1939 (Saka)

NOTIFICATION

NO. EDS(E)-1/93 (Pt-III)B.

Dated Kohima, the 4th December, 2017.

TENURE, TRANSFER AND POSTING OF TEACHERS AND OTHER OFFICERS UNDER SCHOOL EDUCATION.

At present there is no proper policy on tenure, transfer and posting of Principals/Headmasters and Teachers of Govt. Schools. As per the general policy of the Govt. a member of the service is liable to be transferred to any place within the State of Nagaland. This general policy has been adopted so that a Govt. servant does not develop vested interest due to prolonged posting in a particular post or place. This policy has also been adopted so that every Govt. servants gets the opportunity to serve both in the rural and urban areas and in difficult localities as well as in popular stations. However, it is observed that this policy has tendency to do some harm to the education for the following reasons:-

- i) The Schools located in remote districts become a training ground for fresh recruits as senior teachers are transferred to Kohima or Dimapur as soon as vacancy arises in those places;
- ii) Many requests are made to the Department by teachers for posting to Kohima and Dimapur from other places and not to transfer teachers serving in Kohima and Dimapur to other places;
- iii) Some teachers tend to manage their transfer to Kohima and Dimapur while the more deserving teachers remain in schools located in interior districts for a long time;
- iv) A lot of teachers had been posted out from Kiphire, Longleng, Mon and Tuensang with posts to other districts leading to acute shortage of teachers in those areas in the past;
- v) The academic interests of the students are adversely affected when teachers get transferred out of schools in remote areas during mid academic session;
- vi) Most of the senior and experienced teachers get transferred out of the schools situated in non-preferred stations leaving behind comparatively junior and less experienced teachers to man the schools; and
- vii) The sense of belonging and spirit of camaraderie which are essential for growth of an educational institution cannot be developed in many schools as teachers are frequently transferred.

2. On the other hand, non-transfer of teachers has the following advantages :-

- i) Unlike other profession, instead of developing vested interests, the longer a teachers stays in an institution the better it is for both individual and institutional development;
- ii) Once a teacher knows that he/she will have to spend a considerable period of his/her career in an institution, he/she will be able to prepare himself/herself mentally and adjust himself/herself accordingly, instead of lobbying for posting to another school;

- iii) Sense of belonging, ownership and camaraderie will be developed better among the teachers if teachers are not frequently transferred to other schools;
- iv) Every institution has its own culture, tradition and ethos and a teacher does not have to adjust himself/herself to another working environment due to transfer; and
- v) As teachers try to improve the performance of their schools, it will lead to healthy competition among different schools in the State.

3. Now, therefore, keeping in view what has been stated in the preceding paragraphs, the public interest, the pursuit of academic excellence, the goal of securing quality education in the State and in accordance with Rule 24 of the Nagaland School Education Service Rules, 2017, the following policy on transfer and postings of teachers in School Education Department will be followed with immediate effect :-

A. Post Graduate Teachers :

- i) A post Graduate Teacher shall be liable to be posted to any Govt. Higher Secondary School within the State.
- ii) The tenure of every posting shall be for a period of five years. No application for transfer shall be entertained before completion of five years of posting in a particular school or station.
- iii) A post Graduate Teacher shall have to serve a minimum of one tenure each in a preferred and non-preferred stations. For the purpose of determining preferred and non-preferred stations, the districts shall be divided into the following groups;
 - a) Preferred Stations : GHSS located in the districts of Kohima, Dimapur, Peren, Phek, Mokokchung and Wokha.
 - b) Non-preferred Stations : GHSS located in the districts of Mon, Tuensang, Longleng, Kiphire and Zunheboto.
- iv) Request for cross-transfer shall be considered only after completion of at least two years of service in a particular station.
- v) At the time of promotion officers serving in the non-preferred Stations shall be given preference for the posting to preferred stations.
- vi) The tenure of Principals/Vice Principals shall be for a period of 3 years which may be extended upto a further maximum period of 2 years.

B. Graduate Teachers/Graduate Hindi Teachers/ Graduate Language Teachers/Graduate Physical Education Teachers.

- i) All the Graduate Teachers who are appointed/regularized after publication of this notification shall be permanently posted to the districts where they are appointed/regularized and shall not be eligible for transfer to any other District except on the following grounds:
 - a) On promotion as AEO, JEO And AHM; and
 - b) Mutual cross transfer after at least two years of service in a particular school.
- ii) The tenure of every posting shall be for a period of five years. No application for transfer shall be entertained before completion of five years of posting in a particular school.
- iii) A Graduate Teacher shall not be eligible for promotion as AHM/JEO unless he/she has served a minimum of one tenure in a rural area.

- iv) The tenure of HM/AHM shall be for a period of 3 years which may be extended up to a further maximum period of 2 years in deserving cases.
- v) The HMS and AHMS serving in non-preferred stations shall be given preference for posting to preferred stations on completion of their tenure or on promotion.

C. Primary Teachers/Primary Hindi Teachers/Primary Language Teachers/Primary Physical Education Teachers/Computer Instructors/Knitting Instructors/Drawing Teachers.

- i) Primary teachers are appointed to schools taking into account linguistic group and linguistic area and shall not be eligible for transfer to any other school outside the linguistic area except on the following grounds :-
 - a) On promotion as Graduate Teacher or Post Graduate Teacher;
 - b) Mutual cross transfer with another teacher within the same linguistic area after completion of at least two years of service in a school.
- ii) A primary Teacher shall have to serve a minimum of one tenure in a rural area within the same linguistic area

D. Joint Director/Deputy Directors/DEOs/SDEOs/Asst. Directors/ADEOs/JEOs/AEOs.

- i) Posting to the Directorate as Joint director, Deputy Director and Assistant Director shall be strictly on the basis of fitness and seniority and for a fixed tenure of 3 years which may be extended for a further maximum period of 2 years in deserving cases.
- ii) An Officer in the Directorate on promotion shall have to serve at least one tenure outside the Directorate, except for those posts which are not available outside the Directorate.
- iii) The DEOs and SDEOs shall have a fixed tenure of 3 years in a particular posting/station which may be extended upto a further maximum period of 2 years and not more than 5 years.
- iv) The tenure of ADEOs/JEOs/AEOs shall be for a period of 5 years which may be extended upto a further maximum period of 3 years.

4. The following guidelines shall be followed while carrying out the transfers and postings of different categories of teachers in the Department :-

- i) All transfers shall be made only after taking into account the interest of students, availability of teachers in the school where a teacher is proposed to be transferred out and the cause of quality education;
- ii) Unless the circumstances compel, transfers and postings shall be carried out before the beginning of the academic session in November and December and not during mid-academic session;
- iii) Posting of husband and wife to the same school or station cannot be claimed as a matter of right. However, posting of spouses to the same school or station shall be considered as per the existing Govt. policy subject to availability of vacancy and other conditions of service including the present transfer policy.

- iv) Requests for transfer should be made latest by the end of October and transfer orders shall be issued by November/December every year so that teachers can take up their positions by January/February before the start of new academic session;
- v) Requests for transfers shall be compiled by the concerned authority and transfers carried out strictly according to seniority and merit during November/December. The competent authority to issue transfer orders strictly in accordance with these guidelines shall be as follows :

<u>Name of Authority</u>	<u>Category of Officers/Teachers</u>
a) Government	PGTs Gazetted Officers and other categories not Specifically mentioned
b) Director, School Education	Graduate Teachers, Graduate Hindi Teachers, Physical Education Teachers, Graduate Language Teachers, Vocational Teachers and Equivalent.
c) DEOs/SDEOs	Primary Teachers, Assistant Teachers, Carpentry Instructors and Knitting Instructors within the same linguistic area/Sub-division/District.
vi)	The Principal Director shall prepare consolidated district wise proposed transfers of GTs and submit the proposal to the Govt. for obtaining administrative approval during the month of October/November and not in piecemeal.
vii)	The DEOs/SDEOs shall obtain prior approval of the Principal Director, School Education for effecting transfers of PTs, Asstt. Teachers, Carpentry Instructors, Knitting Instructors, Drawing Teachers etc under their control.
viii)	Under no circumstances, no teacher shall be allowed to serve in any school for more than 10 years.

These policy guidelines shall come into force with immediate effect.

Sd/-

F.P. SOLO

Principal Secretary to the Govt. of Nagaland



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 189 Kohima Thursday, November 30, 2017 Agrahayana 9, 1939 (Saka)

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

NOTIFICATION

No.23/Spl.Drive/NOT/ECI/FUNC/ERD-ER/2017 (Vol.III)

Dated: 30th November, 2017
9 Agrahayana, 1939 Saka

Whereas, the Election Commission had announced the schedule for Special Summary Revision of electoral rolls in the State of Nagaland with reference to 01.01.2018 as the qualifying date vide its letter No. 23/LET/ECI/FUNC/ERD-ER2017 (Vol.II) dated 23rd August, 2017; and

Whereas, the period for filing claims and objections was fixed from 3rd October, 2017 to 30th November, 2017; and

Whereas, the draft rolls were published on 3rd October, 2017 as scheduled; and

Whereas, the Election Commission has reviewed the progress of ongoing Special Drive being conducted during the period for filing claims and objections in the State; and

Whereas, the Election Commission has, on such review and also on request received from CEO, decided that the period for filing claims and objections in the State shall be further extended up to 10th December, 2017, so that period of Special Drive during the said period for filing claims and objections, also be extended to enable the Booth Level Officers to complete ongoing house to house verification in their respective polling station areas;

Now, therefore, the Election Commission, in exercise of the powers conferred by the proviso to Rule 12 of the Registration of Electors Rules, 1960, hereby extends the period for filing claims and objections in the State upto and including 10th December, 2017 for the current Special Summary Revision of electoral rolls with reference to 01.01.2018, as the qualifying date.

By order.

Sd/-
NARENDRA N. BUTOLIA
PRINCIPAL SECRETARY



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 190 Kohima Tuesday, November 28, 2017 Agrahayana 7, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/95

Dated: 28th November 2017

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 (Eleventh Amendment) Rules, 2017.

(2) They shall come into force on the date of issue of this notification.

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

(i) in rule 24, in sub-rule (4), for the words, figures and letters "on or before 31st October, 2017", the words, figures and letters "on or before 31st December, 2017" shall be substituted;

(ii) in rule 45, in sub-rule (3), after the words "succeeding the said quarter", the words "or within such further period as may be extended by the Commissioner by a notification in this behalf:

Provided that any extension of the time limit notified by the Commissioner of State tax or the Commissioner of Union Territory tax shall be deemed to be notified by the Commissioner." shall be inserted;

(iii) in rule 96, in sub-rule (2), the following provisos shall be inserted, namely:-

"Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.";

(iv) in rule 96A, in sub-rule (2), the following provisos shall be inserted, namely:-

"Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period."

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
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No. 191 Kohima Tuesday, November 28, 2017 Agrahayana 7, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/96

Dated: 28th November, 2017

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 further amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08 (Pt-1)"D", dated the 30th June, 2017, namely:-

In the said notification,-

(A) in Schedule I- 2.5%,-

(i) for S. No. 1 and the entries relating thereto, the following shall be substituted, namely:

"1	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled], and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]" ;
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(ii) for S. No. 2 and the entries relating thereto, the following shall be substituted, namely:-

"2	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]" ;
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- (iii) S. Nos. 3,4,5, 6 and the entries relating thereto shall be omitted;
- (iv) in S. No. 16, for the entry in column (3), the entry "All goods [other than fresh or chilled] and put up in unit container and, -
(a) bearing a registered brand name; or
(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE", shall be substituted;
- (v) in S. No. 23, in the entry in column (3) , after the word "frozen", the words " , put up in unit container and,-
(a) bearing a registered brand name; or
(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE", shall be inserted;
- (vi) in S. No. 26, for the entry in column (3), the entry "Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, put up in unit container and,-
(a) bearing a registered brand name; or
(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE", shall be substituted;
- (vii) in S. No. 27, for the entry in column (3) ,the entry "Cashew nuts, whether or not shelled or peeled,desiccated coconuts " shall be substituted;
- (viii) in S. No. 30, in the entry in column (3) , after the words "shelled or peeled", the words " ,put up in unit container and,-
(a) bearing a registered brand name; or
(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE", shall be inserted;

(ix) in S. No. 58, in the entry in column (3), after the words "Meal, powder," the words "Flour", shall be inserted;

(x) S. No. 60 and the entries relating thereto shall be omitted;

(xi) in S. No. 66, in column (3), the words, "other than of seed quality" shall be omitted;

(xii) for S. No. 72 and the entries relating thereto, the following shall be substituted, namely:-

"72	1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin";
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(xiii) for S. No. 78 and the entries relating thereto, the following shall be substituted, namely:-

"78	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50, 1404 90 60]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha, coconut shell, unworked]";
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(xiv) in S. No. 91, in column (3), the words, "khandsari sugar" shall be omitted;

(xv) in S. No. 92, for the entry in column (3), the entry "Palmyra sugar, mishri, batasha, bura, sakar, khadisakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, tilchikki, tilpatti, tilrevdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa" shall be substituted;

(xvi) in S. No. 100 A, in column (3), after the words "Roasted Gram", the words "idli/dosa batter, chutney powder" shall be inserted;

(xvii) for S. No. 111 and the entries relating thereto, the following shall be substituted, namely:-

"111	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur";
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(xviii) in S. No. 135, in column (3), after the words, figures and letters "natural boric acid containing not more than 85% of H₃BO₃" the brackets and words "(calculated on dry weight)" shall be inserted;

(ix) after S. No. 156 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"156A	2621	Fly Ash";
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(xx) for S. No. 189 and the entries relating thereto, the following shall be substituted, namely:-

"189	4011 30 00	New pneumatic tyres, of rubber of a kind used on aircraft";
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(xxi) after S. No. 197 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"197A	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
197B	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
197C	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
197D	4114	Chamois (including combination chamois) leather; patent leather, and patent laminated leather; metallised leather
197E	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour";

(xxii) after S. No. 218A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"218B	5607	Jute twine, coir cordage or ropes
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218C	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
218D	5609	Products of coir” ;

(xxiii) after S. No. 219A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“219AA	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)” ;
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(xxiv) for S. No. 224 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

“224	63 [other than 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 1000 per piece” ;
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(xxv) after S. No. 224 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“224A	6309	Worn clothing and other worn articles; rags” ;
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(xxvi) after S. No. 225 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“225A	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content” ;
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(xxvii) after S. No. 230 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“230A	8407 10 00, 8411	Aircraft engines” ;
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(xxviii) in S. No. 234A, for the entry in column (3), the entry “E-waste

Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer" shall be substituted;

(xxix) after S. No. 257A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"257B	9401 10 00	Aircraft seats ";
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(xxx) for S. No. 259A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:-

"259A	4016or 9503	Toy balloons made of natural rubber latex
"259B	9507	Fishing hooks
259C	9601	Worked corals other than articles of coral";

(B) in Schedule II-6%,-

(i) S. Nos. 2,3,4,5,6,7,8,9,10, and the entries relating thereto shall be omitted;

(ii) for S. No. 11 and the entries relating thereto, the following shall be substituted, namely:-

"11	0402 91 10, 0402 99 20	Condensed milk";
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(iii) in S. No. 14, in column (3), the words "and desiccated coconuts", shall be omitted;

(iv) after S. No. 32 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

"32A	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)
32B	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared";

(v) in S. No. 43, for the entry in column (3), the entry "Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders" shall be substituted;

(vi) for S. No. 44 and the entries relating thereto, the following shall be substituted, namely:-

"44	2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings";
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(vii) in S. No. 45, in column (3), the words " including idli ordosa batter" shall be omitted;

(viii) after S. No. 46 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"46A	2106 90 91	Diabetic foods ";
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(ix) after S. No. 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"57A	2804 40 10	Medical grade oxygen ";
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(x) for S. No. 70 and the entries relating thereto, the following shall be substituted, namely:-

"70	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink";
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(xi) S. No. 71, 86, 87, 88 and the entries relating thereto shall be omitted;

(xii) for S. Nos. 89, 90 and the entries relating thereto, the following shall be substituted, namely:-

"89	4202 22 20	Hand bags and shopping bags, of cotton
90	4202 22 30	Hand bags and shopping bags, of jute";

(xiii) in S. No. 139, in column (3), after the words "with rubber or plastics", the brackets and words "[other than jute twine, coir cordage or ropes]" shall be inserted;

(xiv) S. No. 140, and the entries relating thereto shall be omitted;

- (xv) in S. No. 141, in column (3), after the words "specified or included", the brackets and words "[other than products of coir]" shall be inserted;
- (xvi) S. No. 152, and the entries relating thereto shall be omitted;
- (xvii) for S. No. 171 and the entries relating thereto, the following shall be substituted, namely:-

"171	63[other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 1000 per piece [other than Worn clothing and other worn articles; rags] ";
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- (xviii) after S. No. 171A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"171B	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics";
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- (xix) in S. No. 177, in column (3), the words, "Fly ash bricks" shall be omitted;

- (xx) in S. No. 196, in column (3), after the words "sports-ground rollers", the word, brackets and figures "; Parts[8432 90]" shall be inserted;

- (xxi) in S. No. 197, in column (3), after the words and figures "of heading 8437", the word, brackets and figures "; parts [8433 90 00]" shall be inserted;

- (xxii) in S. No. 200, in column (3), for the words "Sewing machines", the words and figures "Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines" shall be substituted;

- (xxiii) after S. No. 201 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"201A	8509	Wet grinder consisting of stone as a grinder";
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- (xxiv) after S. No. 207 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"207A	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles";
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(xxv) for S. No. 215 and the entries relating thereto, the following shall be substituted, namely:-

"215	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof";
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(xxvi) in S. No. 216, in column (3), after the word "corrective", the brackets and words "[other than goggles for correcting vision]" shall be inserted;

(xxvii) in S. No. 221, for the entry in column (3), the entry "Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than orthopaedic appliances, such as crutches, surgical belts, and trusses, hearing aids]" shall be substituted;

(xxviii) after S. No. 222 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"222A	9403	Furniture wholly made of bamboo, cane or rattan";
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(xxix) in S. No. 231, in the entry in column (3), the words "fishing hooks", shall be omitted;

(xxx) after S. No. 242 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)
"243	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software";

(C) in Schedule III-9%,-

(i) S. No. 1, and the entries relating thereto, shall be omitted;

(ii) S. No. 10, and the entries relating thereto, shall be omitted;

(iii) in S. No. 12, for the entry in column (3), the entry "Sugar confectionery [other than mishri, batasha, bura, sakar, khadisakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, tilchikki, tilpatti, tilrevdi, sugar makhana, groundnut sweets and gajak]" shall be substituted;

(iv) after S. No. 12 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"12A	1804	Cocoa butter, fat and oil
12B	1805	Cocoa powder, not containing added sugar or sweetening matter
12C	1806	Chocolates and other food preparations containing cocoa";

(v) in S. No. 13, for the entry in columns(2) and (3), the following entries shall be substituted, namely:-

"1901 [other than 1901 20 00]	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than mixes and doughs for the preparation of bakers' wares of heading 1905]";
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(vi) S. No. 14, and the entries relating thereto, shall be omitted;

(vii) in S. No. 16; for the entry in columns(2) and (3), the following entries shall be substituted, namely:-

"1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products [other than pizza bread, khakhra, plain chapatti or roti, bread, rusks, toasted bread and similar toasted products]";
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(viii) after S. No. 16 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"16A	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee";
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(ix) S. Nos. 18, 19 and 20 and the entries relating thereto, shall be omitted;

(x) in S. No. 23, for the entry in column (3), the entry, "Food preparations, not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods]" shall be substituted;

(xi) after S. No. 24 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"24A	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than tender coconut water]";
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(xii) after S. No. 26 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"26A	2515 12 20,	Marble and travertine, other than blocks
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	2515 12 90	
26B	2516 12 00	Granite, other than blocks";

(xiii) S. No. 27, and the entries relating thereto, shall be omitted;

(xiv) in S. No. 30, for the entry in column (3), the entry "Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]" shall be substituted;

(xv) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"30A	2706	Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars";
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(xvi) in S. No. 33, for the entry in column (3), the entry "Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas [other than kerosene PDS, petrol, diesel and ATF, not in GST]" shall be substituted;

(xvii) in S. No. 52, for the entry in column (3), the entry "Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit or other glass, in the form of powder, granules or flakes" shall be substituted;

(xviii) in S. No. 54A, for the entry in column (3), the entry "Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings" shall be substituted;

(xix) S. No. 55, and the entries relating thereto, shall be omitted;

(xx) after S. No. 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"57A	3303	Perfumes and toilet waters";
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(xxi) in S. No. 58, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindī, Sindur, Alta]";
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(xxii) in S. No. 59, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"3305	Preparations for use on the hair";
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(xxiii) in S. No. 60, for the entry in columns(2) and (3), the following entries shall be substituted, namely:-

"3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than tooth powder]";
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(xxiv) after S.No. 60 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"60A	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning, agarbattis, lobhan, dhoopbatti, dhoop, sambhrani]";
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(xxv) in S. No. 61, for the entry in columns(2) and (3), the following entries shall be substituted, namely:-

"3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent";
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(xxvi) after S. No. 61 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"61A	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil]
61B	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals";

(xxvii) after S. No. 62 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"62A	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404";
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(xxviii) after S. No. 71 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"71A	3602	Prepared explosives, other than propellant powders; such as Industrial explosives";
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(xxix) after S. No. 72 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"72A	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles";
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(xxx) after S. No. 73 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"73A	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters";
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(xxxi) after S. No. 89 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"89A	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils";
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(xxxii) after S. No. 90 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"90A	3813	Preparations and charges for fire-extinguishers: charged fire-extinguishing grenades
90B	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers";

(xxxiii) after S. No. 94 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"94A	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
94B	3820	Anti-freezing preparations and prepared de-icing fluids";

(xxxiv) after S. No. 104 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"104A	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics";
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(xxxv) after S. No. 107 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"107A	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics";
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(xxxvi) in S. No. 111, for the entry in column (3), the entry "Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles]" shall be substituted;

(xxxvii) after S. No. 121 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"121A	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]";
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(xxxviii) in S. No. 123A, for the entry in columns (2) and (3), the following entries shall be substituted, namely: -

"4016		Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands]";
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(xxxix) after S. No. 123A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"123B	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber
123C	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material";

(xl) in S. No. 124, for the entry in column (3), the entry "Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-

cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than handbags and shopping bags, of cotton or jute]"shall be substituted;

- (xli) after S. No. 124 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"124A	4203	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]
124B	4205	Other articles of leather or of composition leather
124C	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons";

- (xlii) S. No. 125, 126, 127, 128, 129 and 130 and the entries relating thereto shall be omitted;

- (xliii) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"132A	4303	Articles of apparel, clothing accessories and other articles of furskin";
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- (xliv) in S. No. 133, for the entry in column (3), the entry "Artificial fur and articles thereof" shall be substituted;

- (xlv) after S. No. 137 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"137A	4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards
137B	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards
137C	4412	Plywood, veneered panels and similar laminated wood
137D	4413	Densified wood, in blocks, plates, strips, or profile shapes
137E	4414	Wooden frames for paintings, photographs, mirrors or similar objects
137F	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
137G	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware";

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

"150A	4814	Wall paper and similar wall coverings; window transparencies of paper";
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- (xlvii) after S. No. 153 and the entries relating thereto, the following serial number and the entry shall be inserted, namely: -

"153A	4819 20	Cartons, boxes and cases of non-corrugated paper or paper board";
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- (xlvi) in S. No. 175, for the entry in column (3), the entry "Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed" shall be substituted;

- (xlix) in S. No. 177 A, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit";
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- (i) after S. No. 177A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"177B	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
177C	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included
177D	6801	Setts, curbstones and flagstones, of natural stone (except slate)
177E	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate) [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]
177F	6803	Worked slate and articles of slate or of agglomerated slate";

- (ii) after S. No. 180 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"180A	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
180B	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
180C	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented";

(lii) in S. No. 181, for the entry in column (3), the entry "Articles of cement, of concrete or of artificial stone, whether or not reinforced" shall be substituted;

(liii) after S. No. 182 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"182A	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813
182B	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials
182C	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials
182D	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included [other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]
182E	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths";

(liv) after S. No. 184 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"184A	6904	Ceramic flooring blocks, support or filler tiles and the like
184B	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods";

(iv) in S. No. 185, for the entry in column (3), the entry "Ceramic pipes, conduits, guttering and pipe fittings" shall be substituted;

(lvi) after S. No. 185 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"185A	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics
185B	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods
185C	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures

185D	6914	Other ceramic articles”;
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(lvii) after S. No. 189 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“189A	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189B	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189C	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189D	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
189E	7007	Safety glass, consisting of toughened (tempered) or laminated glass
189F	7008	Multiple-walled insulating units of glass
189G	7009	Glass mirrors, whether or not framed, including rear-view mirrors”;

(lviii) after S. No. 190 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“190A	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like”;
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(lix) after S. No. 191 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“191A	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked”;
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(lx) after S. No. 192 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“192A	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms”;
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(lxi) after S. No. 195 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“195A	7020	Other articles of glass [other than Globes for lamps and lanterns,
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		Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns];
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- (lxii) in S. No. 235, for the entry in column (3), the entry "Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than Kerosene burners, kerosene stoves and wood burning stoves of iron or steel]" shall be substituted;

- (lxiii) after S. No. 235 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"235A	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel";
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- (lxiv) after S. No. 236 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"236A	7324	Sanitary ware and parts thereof, of iron and steel";
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- (lxv) in S. No. 237, for the entry in column (3), the entry "Other cast articles of iron or steel" shall be substituted;

- (lxvi) in S. No. 238, for the entry in column (3), the entry "Other articles of iron or steel" shall be substituted;

- (lxvii) after S. No. 252 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"252A	7418	All goods [other than table, kitchen or other household articles of copper; Utensils];
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- (lxviii) in S. No. 253, for the entry in columns (2) and (3), the following entries shall be substituted, namely: -

"7419	Other articles of copper";
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- (lxix) in S. No. 262, for the entry in column no. 3, the entry "Unwrought Aluminium" shall be substituted;

- (lxx) in S. No. 271, for the entry in columns (2) and (3), the following entries shall be substituted, namely: -

"7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures";
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(lxxi) in S. No. 275, for the entry in column (3), the entry "Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated" shall be substituted;

(lxxii) after S. No. 275 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"275A	7615	All goods [other than table, kitchen or other household articles, of aluminium; Utensils]";
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(lxxiii) after S. No. 301 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"301A	8212	Razors and razor blades (including razor blade blanks in strips)";
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(lxxiv) after S. No. 302 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"302A	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades therefor]";
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(lxxv) in S. No. 303A, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"3032		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal";
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(lxxvi) after S. No. 303A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"303B	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
303C	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403
303D	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal";

(lxxvii) after S. No. 307 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"307A	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405";
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(lxxviii) in S. No. 316, for the entry in column (3), the "Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines]" shall be substituted;

(lxxix) after S. No. 317 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"317A	8413	Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60]
317B	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]";

(lxxx) in S. No. 320, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system]";	
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(lxxxi) in S. No. 324, for the entry in column (3), the entry "Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds" shall be substituted;

(lxxxii) 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 and Nozzles for drip irrigation equipment or nozzles for sprinklers]" shall be substituted;

(lxxxiii) after S. No. 327 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"327A	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
327B	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)

327C	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
327D	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers";

(lxxxiv) in S. No. 335, for the entry in column (3), the entry "Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof" shall be substituted;

(lxxxv) in S. No. 361, for the entry in column (3), the entry "Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric]" shall be substituted;

(lxxxvi) after S. No. 364 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"364A	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines";
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(lxxxvii) after S. No. 365 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"365A	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter";
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(lxxxviii) in S. No. 366, for the entry in column (3), the entry "Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines]" shall be substituted;

(lxxxix) in S. No. 369A, for the entry in column (3), the entry "Crank shaft for sewing machine, bearing housings; plain shaft bearings; gears and gearing; ball or roller screws" shall be substituted;

(xc) after S. No. 369A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"369B	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in
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		composition, put up in pouches, envelopes or similar packings; mechanical seals";
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(xci) in S. No. 375, for the entry in column (3), the entry "Electrical transformers, static converters (for example, rectifiers) and inductors" shall be substituted;

(xcii) after S. No. 376 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"376A	8506	Primary cells and primary batteries
376B	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
376C	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512";

(xciii) in S. No. 379, for the entry in column (3), the entry "Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 [other than telephones for cellular networks or for other wireless networks]" shall be substituted;

(xciv) in S. No. 380, for the entry in column (3), the entry "Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set" shall be substituted;

(xcv) after S. No. 380 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"380A	8519	Sound recording or reproducing apparatus";
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(xcvi) after S. No. 381 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"381A	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521";
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(xvii) in S. No. 383, for the entry in column (3), the entry "Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc]" shall be substituted;

(xcviii) after S. No. 383 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"383A	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
383B	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock";

(xcix) after S. No. 384 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"384A	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
384B	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
384C	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530";

(c) after S. No. 388 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"388A	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres, optical fibre bundles or cables
388B	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517";

(ci) in S. No. 390, for the entry in column (3), the entry "Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than LED lamps]" shall be substituted;

(cii) in S. No. 395, for the entry in column (3), the entry "Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors" shall be substituted;

(ciii) in S. No. 396, for the entry in column (3), the entry "Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes" shall be substituted;

(civ) after S. No. 397 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"397A	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material";
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(cv) S. No. 410, and the entries relating thereto, shall be omitted;

(cvi) in S. No. 411, for the entry in column (3), the entry "Spectacles [other than corrective]; goggles including those for correcting vision" shall be substituted;

(cvii) after S. No. 411 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"411A	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
411B	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
411C	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
411D	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
411E	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens

411F	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection
411G	9012	Microscopes other than optical microscopes; diffraction apparatus
411H	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter
411-I	9014	Direction finding compasses; other navigational instruments and appliances
411J	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders";

(cviii) in S. No. 412, for the entry in column (3), the entry "Balances of a sensitivity of 5 cg or better, with or without weights" shall be substituted;

(cix) after S. No. 413 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"413A	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like
413B	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses";

(cx) after S. No. 423 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"423A	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
423B	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101";

(cxi) after S. No. 424 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"424A	9104	Instrument panel clocks and clocks of a similar type for
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		vehicles, aircraft, spacecraft or vessels”;
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- (cxii) after S. No. 425 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“425A	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)
425B	9107	Time switches with clock or watch movement or with synchronous motor
425C	9108	Watch movements, complete and assembled”;

- (cxiii) in S. No. 427, for the entry in column (3), the entry “Other clock or watch parts” shall be substituted;

- (cxiv) in S. No. 428, for the entry in column (3), the entry “Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements” shall be substituted;

- (cxv) after S. No. 428 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“428A	9111	Watch cases and parts thereof”;
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- (cxvi) in S. No. 429, for the entry in column (3), the entry “Clock cases and cases of a similar type for other goods of this chapter, and parts thereof” shall be substituted;

- (cxvii) after S. No. 429 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“429A	9113	Watch straps, watch bands and watch bracelets, and parts thereof”;
429B	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
429C	9202	Other string musical instruments (for example, guitars, violins, harps)
429D	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
429E	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)
429F	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
429G	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments

429H	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds";
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(cxviii) after S. No. 435 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"435A	9401 [other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of a kind used for aircraft]";
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(cxix) in S. No. 437, for the entry in column (3), the entry "Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof" shall be substituted;

(cxx) in S. No. 438, for the entry in column (3), the entry "Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts]" shall be substituted;

(cxxi) after S. No. 438 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"438A	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]";
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(cxxii) after S. No. 440 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"440A	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes";
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(cxxxiii) in S. No. 441, for the entry in column (3), the entry "Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]" shall be substituted;

(cxxxiv) after S. No. 441 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"441A	9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]
441B	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin";

(cxxxv) after S. No. 448 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"448A	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks";
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(cxxxvi) in S. No. 449A, for the entry in column no. 3, the entry "Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks" shall be substituted;

(cxxxvii) after S. No. 449A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"449B	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners
449C	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing";

(cxxxviii) after S. No. 452O and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"452P	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of Information Technology software";
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(7) Schedule-IV-14%, -

- (i) S. Nos. 2, 3, 4, 5, 6, 7, 8, 9, 11, 16, 17, 19, 23, 25, 26, 27, 28, 29, 30, 31, 32, 33, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45 and the entries relating thereto, shall be omitted;
- (ii) in S.No. 46, in column (3), after the words in the brackets, the words "and of a kind used on aircraft", shall be substituted;
- (iii) S. Nos. 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 113 and the entries relating thereto, shall be omitted;
- (iv) in S. No. 114, for the entry in column (3), the entry "Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]" shall be substituted;
- (v) in S.No. 117, in column (3), the words, figures and brackets "concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]" shall be omitted;
- (vi) S. Nos. 118, 121, 123, 124, 125, 126, 127, 128, 129, 131, 132, 133, 134 and the entries relating thereto, shall be omitted;
- (vii) in S.No. 135, for the entry in column (3), the entry "Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)" shall be substituted;
- (viii) S.Nos. 136, 137, 138 and the entries relating thereto, shall be omitted;
- (ix) in S.No. 141, in column (3), after the words and figures "heading 8508" the words and brackets "[other than wet grinder consisting of stone as a grinder]" shall be added;
- (x) S. Nos. 144, 145, 147, 148, 149, 150 and the entries relating thereto, shall be omitted;
- (xi) in S.No. 151, for the entry in column (3), the entry "Digital cameras and video camera recorders [other than CCTV]" shall be substituted;
- (xii) S. Nos. 152, 153 and the entries relating thereto, shall be omitted;
- (xiii) in S.No. 154, in column (3), after the words and figures in the brackets the words "and set top box for television" shall be added;

(xiv) S. Nos. 155, 156, 157, 158, 159, 160, 161, 162, 163, 172, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 211, 212, 213, 214 and the entries relating thereto, shall be omitted;

(xv) S. Nos. 216, 217, 218, 220, 221, 222, 225, 226 and the entries relating thereto, shall be omitted;

(xvi) in S.No. 228, for the entry “-” in column (2), the entry “Any Chapter” shall be substituted.

(E) in Schedule-V-1.5%, in S. No. 13, for the words “of metal clad with precious metal”, the words and brackets “of metal clad with precious metal[other than bangles of lac/shellac]” shall be substituted;

(F) in the explanation, in clause (ii), for sub-clause (b), the following shall be substituted, namely:-

“(b) The phrase “registered brand name” means,-

(A) a brand registered as on the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently de-registered;

(B) a brand registered as on the 15th May 2017 or thereafter under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on the 15th May 2017 or thereafter under any law for the time being in force in any other country.”;

2. This notification shall come into force on the 15th day of November 2017.

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



Registration No. NE/RN-646

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

No. 192 Kohima Tuesday, November 28, 2017 Agrahayana 7, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/97

Dated: 28th November, 2017

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 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) for S. Nos. 8 and 9 and the entries relating thereto, the following shall be substituted, namely: -

"8	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled
9	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]";

(ii) S. Nos. 10, 11, 12, 13, 14, 15, 16, 17 and the entries thereof shall be omitted;

(iii) for S. Nos. 21 and 22 and the entries relating thereto, the following shall be substituted, namely: -

"21	0304, 0306, 0307, 0308	All goods, fresh or chilled
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22.	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]”;
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(iv) S. Nos. 23,24 and the entries thereof shall be omitted;

(v) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“30A	0504	All goods, fresh or chilled
30B	0504	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]”;

(vi) after S. No. 43 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]”;
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(vii) in S. No. 46, in column (3), for the words “fresh or chilled” the words “fresh or chilled, dried” shall be substituted;

(viii) after S. No. 46 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"46A	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]
46B	08	Dried makhana, whether or not shelled or peeled [other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I];

(ix) in S. No. 77, in the entry in column(3), for the words "Flour of potatoes" the words "Flour, powder, flakes, granules or pellets of potatoes", shall be substituted;

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

"78A	1106 10 10	Guar meal";
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(xi) after S. No. 87 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"87A	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets";
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(xii) after S. No. 93 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"93A	1404 90 60	coconut shell, unworked";
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(xiii) in S. No. 94, for the entry in column 3, the entry "Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar" shall be substituted;

(xiv) in S. No. 103, for the entry in column (3), the entry "Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water", shall be substituted;

(xiv) in S. No. 136, for the entry in column (3), the entry "Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water", shall be substituted;

(xv) after S. No. 136 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"136A	7113	Bangles of lac/ shellac";
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(2) in the Explanation, in clause (ii), for sub-clause (b), the following sub-clause shall be substituted, namely: -

(b) The phrase "registered brand name" means, -

(A) a brand registered as on or after the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on or after the 15th May 2017 under the Copyright Act, 1957 (14 of 1957);

(C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country."

2. This notification shall come into force with effect from the 15th day of November, 2017.

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 193 Kohima Tuesday, November 28, 2017 Agrahayana 7, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/98

Dated: 28th November 2017

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 amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08 (Pt-1)"G", dated the 30th June, 2017, namely:-

In the said notification, in the TABLE, -

(i) after Sl. No. 4 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"4A	5201	Raw cotton	Agriculturist	Any registered person".
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2. This notification shall come into force with effect from the 15th day of November, 2017.

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 194 Kohima Tuesday, November 28, 2017 Agrahayana 7, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/99

Dated: 28th November 2017

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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)"H", dated the 30th June, 2017, namely:-

In the said notification, in the TABLE, for Sl. No. 6A and the entries relating thereto, the following entries shall be substituted, namely: -

"6A	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
6B	5801	Corduroy fabrics
6C	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)".

2. This notification shall come into force with effect from the 15th day of November, 2017.

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 195 Kohima Tuesday, November 28, 2017 Agrahayana 7, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/100

Dated: 28th November 2017

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"), 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 goods specified in column (3) of the Table below, from the State tax leviable thereon under section 9 of the said Act, as in excess of the amount calculated at the rate of 2.5 percent., when supplied to the institutions specified in the corresponding entry in column (2) of the Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table-

Table

S. No. (1)	Name of the Institutions (2)	Description of the goods (3)	Conditions (4)
1.	Public funded research institution other than a hospital or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a National Institute Technology/ Regional Engineering College	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in financial year.	(i) The goods are supplied to or for – (a) a public funded research institution under the administrative control of the Department of Space or Department of Atomic Energy or the Defence Research Development Organisation of the Government of India and such institution produces a certificate to that effect from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory in the concerned department to the supplier at the time of supply of the specified goods; or (b) an institution registered with the Government of India in the Department of Scientific and Research and

			<p>such institution produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union territory in concerned department to the supplier at the time of supply of the specified goods;</p> <p>(ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only;</p> <p>(iii) In the case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.</p>
2.	Research institution, other than a hospital	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers);</p> <p>(b) accessories, parts, consumables and live animals (experimental purpose);</p> <p>(c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches;</p> <p>(d) Prototypes, the aggregate value of prototypes received by an</p>	<p>(1) The institution is registered with the Government of India in the Department of Scientific and Research, which-</p> <p>(i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each case, certifying that the said goods are essential for research purposes and will be used for stated purpose only;</p> <p>(ii) in the case of supply of live animals for</p>

		institution does not exceed fifty thousand rupees in a financial year.	experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals. (2) The goods falling under (1) above shall not be transferred or sold by the institution for a period of five years from the date of installation.
3.	Departments and laboratories of the Central Government and State Governments, other than a hospital	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) Computer software, Compact Disc-Read Only Memory(CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in a financial year.	(i) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only; (ii) in the case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.
4.	Regional Cancer Centre (Cancer Institute)	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose);	(i) The goods are supplied to the Regional Cancer Centre registered with the Government of India, in the Department of Scientific and Research and such institution produces a certificate from

		<p>(c) Computer software, Compact Disc-Read Only Memory(CD-ROM), recorded magnetic tapes, microfilms, microfiches.</p>	<p>an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union territory in concerned department to the supplier at the time of supply of the specified goods:</p> <p>(ii) the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only;</p> <p>(iii) in case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.</p>
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Explanation. - For the purposes of this notification, the expression, -

(a) "Public funded research institution" means a research institution in the case of which not less than fifty per-cent. of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory;

(b) "University" means a University established or incorporated by or under a Central, State or Provincial Act and includes -

(i) an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956) to be a deemed University for the purposes of this Act;

(ii) an institution declared by Parliament by law to be an institution of national importance;

(iii) a college maintained by, or affiliated to, a University;

(c) "Head" means -

(i) in relation to an institution, the Director thereof (by whatever name called);

(ii) in relation to a University, the Registrar thereof (by whatever name called);

(iii) in relation to a college, the Principal thereof (by whatever name called);

(d) "hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or Maternity Home which renders medical, surgical or diagnostic treatment.

2. This notification shall come into force with effect from the 15th day of November, 2017.

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 196 Kohima Tuesday, November 28, 2017 Agrahayana 7, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/101

Dated: 28th November 2017

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, in the Table, -

(i) against serial number 3, in column (3), in item (vi), for the words "Services provided", the words "Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, provided" shall be substituted;

(ii) against serial number 7,-

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

(3)	(4)	(5)
<p>"(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> <p><i>Explanation.</i>- "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)].";</p>

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

(3)	(4)	(5)
<p>“(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> <p><i>Explanation.</i>- “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	9	

(c) the item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), shall be omitted;

(d) in item (ix), in column (3), for the entry, the following entry shall be substituted, namely:-

“(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above.

Explanation.- For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract State tax @ 2.5% without

any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.”;

(iii) against serial number 26, in column (3), in item (i), after sub-item (h), the following shall be inserted, namely: -

‘(i) manufacture of handicraft goods.

Explanation. - The expression “handicraft goods” shall have the same meaning as assigned to it in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08 (Pt-1)/481, dated the 29th September, 2017 as amended from time to time.’.

2. This notification shall come into force with effect from 15th of November, 2017.

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 197 Kohima Tuesday, November 28, 2017 Agrahayana 7, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/102

Dated: 28th November 2017

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 11A, for the entry in column (3), the following entry shall be substituted namely: -

"Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.";

(b) the serial number 11B and the entries relating thereto, shall be omitted;

(c) after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil".

2. This notification shall come into force with effect from 15th of November, 2017.

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 198 Kohima Tuesday, November 28, 2017 Agrahayana 7, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/103

Dated: 28th November 2017

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 (Twelfth Amendment) Rules, 2017.

(2) They shall come into force on the date of issue of this notification.

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

(i) in rule 43, after sub-rule (2), the following explanation shall be inserted, namely:-

“Explanation - For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude 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.”;

(ii) in rule 54, in sub-rule (2), for the words “supplier shall issue”, the words “supplier may issue” shall be substituted;

(iii) after rule 97, the following rule shall be inserted, namely:-

“97A. Manual filing and processing. – Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;

(iv) after rule 107, the following rule shall be inserted, namely:-

"107A. Manual filing and processing. – Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;

- (v) after rule 109, the following rule shall be inserted, namely:-

"109A. Appointment of Appellate Authority- (1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to -

(a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;

(b) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or Superintendent, within three months from the date on which the said decision or order is communicated to such person.

- (2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to -

(a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;

(b) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or the Superintendent, within six months from the date of communication of the said decision or order.”;

- (vi) in rule 124, -

- (a) in sub-rule (4), for the second proviso, the following proviso shall be substituted, namely:-

"Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Chairman at any time.”;

- (b) in sub-rule (5), for the second proviso, the following proviso shall be substituted, namely: -

"Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Technical Member at any time.”;

- (vii) after the "FORM GST RFD-01", the following forms shall be inserted, namely:-

"FORM-GST-RFD-01 A

[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

1.	GSTIN / Temporary ID							
2.	Legal Name							
3.	Trade Name, if any							
4.	Address							
5.	Tax period (if applicable)	From <Year><Month>		To		<Year><Month>		
6.	Amount of Refund Claimed(Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total
		Central tax						
		State / UT tax						
		Integrated tax						
		Cess						
		Total						
7.	Grounds of Refund Claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger					
		(b)	Exports of services- with payment of tax					
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)					
		(d)	ITC accumulated due to inverted tax structure[under clause (ii) of first proviso to section 54(3)]					
		(e)	On account of supplies made to SEZ unit/ SEZ developer(with payment of tax)					
		(f)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)					
		(g)	Recipient of deemed export					

DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature

Name -

Designation / Status

DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name -

Designation / Status

SELF-DECLARATION [rule 89(2)(f)]

I/We _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from ---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name -

Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

8. Verification

I/We<Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

Annexure-1**Statement -1 [rule 89(5)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4+3)-2]
--	--	-------------------------	----------------------	---

	goods			
1	2	3	4	5

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Refund Order details

[illegible]



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No. 199 Kohima Tuesday, November 28, 2017 Agrahayana 7, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/104

Dated: 28th November 2017

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, notifies the registered persons having aggregate turnover of less than 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31 st December, 2017
2	October - December, 2017	15 th February, 2018
3	January - March, 2018	30 th April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

Sd/-

TALIREMBA

Officer on Special Duty (Finance)



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**THE NAGALAND GAZETTE
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No. 200 Kohima Tuesday, November 28, 2017 Agrahayana 7, 1939 (Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)/105

Dated: 28th November 2017

In exercise of the powers conferred by section 128 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of October, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount of State tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of October, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

Sd/-

TALIREMBA

Officer on Special Duty (Finance)

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