# CONTENTS

<table>
<thead>
<tr>
<th>PART-I</th>
<th>Pages</th>
<th>PART-V</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appointments, Postings, Transfers, Powers, Leaves and other Personal Notices</td>
<td>23-30</td>
<td>Bills introduced in the Legislative Assembly of Nagaland.</td>
<td>8-9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PART-IIA</th>
<th>Pages</th>
<th>PART-VI</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resolutions, Regulations, Orders, Notifications, issued by State Government and Heads of Departments</td>
<td>59-78</td>
<td>Proceedings of the Legislative of Nagaland.</td>
<td>Nil</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PART-IIB</th>
<th>Pages</th>
<th>PART-VII</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Orders, Notifications and Rules of the High Court of Assam, Nagaland, Meghalaya &amp; Tripura.</td>
<td>1-2</td>
<td>Acts of Parliament and Ordinance</td>
<td>Nil</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PART-III</th>
<th>Pages</th>
<th>PART-VIII</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Orders, Notifications and Rules of the Government of India and by the Election Commission, India. Papers Extracted from Gazette of India and other State</td>
<td>Nil</td>
<td>Bills introduced by the President.</td>
<td>Nil</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PART-IV</th>
<th>Pages</th>
<th>PART-IX</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acts of Legislative Assembly of Nagaland and Ordinances promulgated by the Governor of Nagaland and Regulations passed by the Tuensang Regional Council.</td>
<td>Nil</td>
<td>Advertisement, Notices, by the Government Offices and Public Bodies.</td>
<td>Nil</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>Supplement-Prices, Current Vital Statistics, Wealth and Crops Statements etc.</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Supplement - Tribal, Ranges and Area Councils.</td>
<td>Nil</td>
</tr>
</tbody>
</table>

No.5 Kohima, Saturday, June 15, 2019 Jyaistha 25, 1941 (Saka)
NOTIFICATION

Dated Kohima, the 29th March 2019.

NO.HFW-4/A/2/2007/612: On the recommendation of the Nagaland Public Service Commission vide Notification No.NPSC/C-34/2008 dated 21/1/2019 and in the interest of public service, the Government of Nagaland is pleased to appoint the following Doctors in order of merit to the post of Medical Officer (Class-I Gazetted) in the Nagaland Health Service in the scale of pay Rs. 15000-39100/- with Grade pay of Rs. 5400/- p.m. plus all other allowances as are admissible under rules from time to time in Nagaland except Non Practicing Allowance (NPA) with effect from 26/2/2019.

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Dr. Thejavituo Kire</td>
</tr>
<tr>
<td>2.</td>
<td>Dr. Vikashe Swu</td>
</tr>
<tr>
<td>3.</td>
<td>Dr. Benchumi Y. Humtsoe</td>
</tr>
<tr>
<td>4.</td>
<td>Dr. Josia Sema</td>
</tr>
<tr>
<td>5.</td>
<td>Dr. Chongya B. L</td>
</tr>
<tr>
<td>6.</td>
<td>Dr. Meningsiliu Rennta</td>
</tr>
<tr>
<td>7.</td>
<td>Dr. Dojingla Yimchunger</td>
</tr>
<tr>
<td>8.</td>
<td>Dr. Weallen Chia Loyem</td>
</tr>
</tbody>
</table>

2. The appointment shall be on probation for a period of 2 (two) years w.e.f 26/2/2019. On completion of the probation period, they shall be considered for Service confirmation subject to fulfilment of condition as per laid down rules.

Sd/-
NOUNE-U KIRE
Under Secretary to the Government of Nagaland.

NOTIFICATION

Dated Kohima, the 15th May’2019

No.CON/ULBEJIC/1/2017

1. In modification to this Department’s Notification of even No. dated 29th May’2017, the Governor of Nagaland is pleased to appoint Smti. Yangthsapila Sangtam, Advocate as Member of the Judicial Inquiry Commission with effect from 1st April’2019 in place of Shri Nzarbemo Lotha, Advocate, Member (resigned).

2. She is entitled for grant of Honorarium/other entitlement as per this Department’s O.M No.CON-6/LOR/8/2005(E) dated 14th June’2017.

3. Other terms of reference of the Commission would remain the same.

Sd/-
S.R.SARAVANAN
Special Secretary to the Govt. of Nagaland.
NOTIFICATION

Dated Kohima, the 29th March 2019.

NO.HFW-4/A/2/2007/613 : On the recommendation of the Nagaland Public Service Commission vide Notification No.NPSC/C-34/2008 dated 21/1/2019 and in the interest of public service, the Government of Nagaland is pleased to appoint the following officials in order of merit to the post of Medical Physicist (Class-I Gazetted) in the Nagaland Health Service in the scale of pay Rs. 15000-39100/- with Grade pay of Rs. 5400/- p.m. plus all other allowances as are admissible under rules from time to time in Nagaland with effect from 26/2/2019.

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Smt. Tsuknungkala Pongener</td>
</tr>
<tr>
<td>2.</td>
<td>Smti. Aozungla Longkumer</td>
</tr>
</tbody>
</table>

2. The appointment shall be on probation for a period of 2 (two) years w.e.f 26/2/2019. On completion of the probation period, they shall be considered for Service confirmation subject to fulfilment of condition as per laid down rules.

Sd/-
NOUNE-U KIRE
Under Secretary to the Government of Nagaland.

NOTIFICATION

Dated Kohima, the 7th May, 2018


2. The above appointment has been made under Rule 8(1) of the Indian Administrative Service (Recruitment) Rules, 1954 read with Regulation 9(1) of the Indian Administrative Service (Appointment by Promotion) Regulations, 1955 and Rule 3 of the Indian Administrative Service (Probation) Rules, 1954. The officer on probation has been allocated to the IAS Cadre of Nagaland, under Rule 5 of the Indian Administrative Service (Cadre) Rules, 1954.

3. The officers’ year of allotment/seniority will be communicated subsequently.

Sd/-
S. ATHSANGLA
Under Secretary to the Govt. of Nagaland
NOTIFICATION
Dated Kohima, the 1st May, 2019.

NO.HFW (A)/T&P-9/9/2017/662 :: In the interest of Public Services, the Governor of Nagaland is pleased to order transfer and posting of Dr. Neilasakuo Linyu, MO PHC Pangsha (designate) as MO PHC Azailong, Peren under Health & Family Welfare Department with immediate effect.

Sd/-
YONGCHINGKUMLA
Joint Secretary to the Government of Nagaland.

NOTIFICATION
Dated Kohima, the 1st May 2019

No. 1DA/E(5)102/97/17 :: On the recommendation of the Nagaland Public Service Commission, the Governor of Nagaland is pleased to appoint Smt. Nungsanginla Longkumer to the post of Assistant Director (Engineering) (Class I Gazetted) under Industries & Commerce Department, Nagaland, in Pay Matrix Level 14 (57400-181600) plus all other allowances as are admissible from time to time.

1. The appointment is effective from the date of joining the service/taking over charge.
2. The appointment is purely on temporary basis and the office will be on probation for a period of two (2) years
3. Other conditions of service not stipulated in the Notification shall be governed by the Nagaland Industries & Commerce Service Rules 1986 and other standing orders/general rules of the Government from time to time.
4. In the interest of public service, Smt. Nungsanginla Longkumer, Assistant Director (Engineering) is posted in the Directorate of Industries & Commerce, Nagaland Kohima.

Sd/-
IMSUTOLA
Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 14th May 2019.

NO.LAW/JE-52/2013 :: On the recommendation of the Gauhati High Court, Guwahati vide Notification No. HC XXXVII-27/2018/148/R.Cell dated 26/02/2019, the Governor of Nagaland is pleased to appoint Smti. Duvelu Vero to the post of Additional District & Session Judge, Grade-I Gazetted in the Scale Pay of Rs. 51550-1230-58930-63070/- P.M. plus all other allowances as admissible under the Rules with immediate effect.

2. This is issued with the approval of the Election Commission of India vide letter No.437/ECI/LET/TERR/NEI-NL/2019 dated 11/05/2019.

Sd/-

RHONTHUNGO ANDREAS
Under Secretary to the Govt. of Nagaland

NOTIFICATION

Dated Kohima the 20th May, 2019

NO. TRSM/ESTT/10/2015 (B)/460 :: In pursuance of section 5 & 19 of the Right to Information Act, 2005 and in partial modification of this Department’s Notification No. TRSM-1/4/2006 dated the 26th June, 2018, the Governor of Nagaland is pleased to designate the following officials as Appellate Authority, Public Information Officer and Assistant Public Information Officer in respect of Tourism Department with immediate effect as given below.

1. Appellate Authority :: Shri. T. Mhabemo Yanthan, Secretary.

2. Public Information Officer :: Shri. T. Yanpvuthung Kikon, Joint Secretary.

3. Assistant Public Information Officer :: Shri. B. Henok Buchem, Deputy Secretary.

Sd/-

T. YANPVUTHUNG KIKON
Joint Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima the 20th May, 2019

NO. TRSM/ESTT/10/2015(A)/459 :: In partial modification of this Department’s Notification NO. TRSM -1/4/2006 dated 9th May, 2018, the Governor of Nagaland is pleased to appoint the following Officers as Appellate Authority, Public Information Officers and Assistant Public Information Officer in pursuance of section 5 (1) of the Right to Information Act, 2005 (Central Act No. 22 of 2005) to function and implement the said Act in respect of Tourism Department.

1. Appellate Authority : Smti. Akhale Vizo, Director

2. Public Information Officer
   : (a) Er. Shekotso Vero, SDO-I
   : (b) Shri. Sumalemba, Assistant Director.

3. Assistant Public Information Officer
   : (a) Smti. Diana Achumi, Tourist Officer
   : (b) Shri. Vikheto, Junior Er.

All other PIO’s and APIO’s appointed earlier in the District shall remain the same.

Sd/-
T. VAPVUTHUNG KIKON
Joint Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 27th May, 2019.

NO.EDS/HTE/39/93 :: In the interest of public service, the Governor of Nagaland is pleased to transfer the service benefits in respect of Dr. Jai Prakash Sharma, Assistant Professor(Physics), Kohima Science College(Autonomous), Jotsoma accrued for the period of service rendered under the Nagaland State Government from 08.09.1993 to 25.03.2008 to Ranchi University so that the previous service can be counted as qualifying service for the purpose of pension and other pensionary benefits in the new establishment.

2. This has the clearance of P&AR Department vide U.O.No.985 dated 05.03.2019.

Sd/-
EREBE LUNGALANG
Under Secretary to the Govt. of Nagaland.
NOTIFICATION
Dated Kohima, the 24th May, 2019

NO.AS/ESTT/10/2010/131::
In exercise of the powers vested in him under Rule 12(1) & (2) of the Nagaland Legislative Assembly Secretariat (Recruitment and Conditions of Service) Rules. 1999 (2nd Amendment Rules 2012 Incorporated) and on the recommendation of the Departmental Promotion Committee (Rule 15), the Speaker, Nagaland Legislative Assembly is pleased to promote Shri. T. Nzanbemo Lotha, Under Secretary to the post of Deputy Secretary (Class -I Gazette) in the Nagaland Legislative Assembly Secretariat in the Pay Matrix Level-16 (79900-193700) p.m. and all other allowances as are admissible under the Rules from time to time with effect from the forenoon of 24th May,2019 against the post vacated by Smt. Kungkamliu, Deputy Secretary promoted.

Sd/-
AOSENLA
Additional Secretary

NOTIFICATION
Dated Kohima, the 24th May, 2019

NO.AS/ESTT/10/2010/130::
In exercise of the powers vested in him under Rule 12(1) & (2) of the Nagaland Legislative Assembly Secretariat (Recruitment and Conditions of Service) Rules. 1999 (2nd Amendment Rules 2012 Incorporated) and on the recommendation of the Departmental Promotion Committee (Rule 15), the Speaker, Nagaland Legislative Assembly is pleased to promote Smt. Kungkamliu, Deputy Secretary to the post of Joint Secretary (Class –I Gazette) in the Nagaland Legislative Assembly Secretariat in the Pay Matrix Level-17 (102000-195500) p.m. and all other allowances as are admissible under the Rules from time to time with effect from the forenoon of 24th May,2019 against the post vacated by Smt. Razouflenuo Solo, Joint Secretary retired.

Sd/-
AOSENLA
Additional Secretary

NOTIFICATION
Dated Kohima, the 24th May, 2019

NO.AS/ESTT/10/2010/132::
In exercise of the powers vested in him under Rule 12 (1) & (2) of the Nagaland Legislative Assembly Secretariat (Recruitment and Conditions of Service) Rules. 1999 (2nd Amendment Rules 2012 Incorporated) and on the recommendation of the Departmental Promotion Committee (Rule 15), the Speaker, Nagaland Legislative Assembly is pleased to promote Shri. Medongulie, Section Officer to the post of Under Secretary (Class –I Gazette) in the Nagaland Legislative Assembly Secretariat in the Pay Matrix Level-15 (67300-189300) p.m. and all other allowances as are admissible under the Rules from time to time with effect from the forenoon of 24th May,2019 against the post vacated by Shri. S. Tauyan Phom, Under Secretary retired.

Sd/-
AOSENLA
Additional Secretary
NOTIFICATION  
Dated Kohima, the 24th May, 2019

NO.AS/ESTT/10/2010/133::  
In exercise of the powers vested in him under Rule 12 (1) & (2) of the Nagaland Legislative Assembly Secretariat (Recruitment and Conditions of Service) Rules, 1999 ( 2nd Amendment Rules 2012 Incorporated) and on the recommendation of the Departmental Promotion Committee (Rule 15), the Speaker, Nagaland Legislative Assembly is pleased to promote Smt. Tiakala, Section Officer to the post of Under Secretary (Class –I Gazette) in the Nagaland Legislative Assembly Secretariat in the Pay Matrix Level-15 (67300-189300) p.m. and all other allowances as are admissible under the Rules from time to time with effect from the forenoon of 24th May,2019 against the post vacated by Shri. T. Nzanbemo Lotha, Under Secretary promoted.

Sd/-  
AOSENLA  
Additional Secretary

NOTIFICATION  
Dated Kohima, the 24th May, 2019

NO.AS/ESTT/10/2010/134::  
In exercise of the powers vested in him under Rule 12 (1) & (2) of the Nagaland Legislative Assembly Secretariat (Recruitment and Conditions of Service) Rules, 1999 ( 2nd Amendment Rules 2012 Incorporated) and on the recommendation of the Departmental Promotion Committee (Rule 15), the Speaker, Nagaland Legislative Assembly is pleased to promote Shri. Shepohu Lohe, Assistant Section Officer to the post of Section Officer (Class –I Gazette) in the Nagaland Legislative Assembly Secretariat in the Pay Matrix Level-14 (57400-181600) p.m. and all other allowances as are admissible under the Rules from time to time with effect from the forenoon of 24th May,2019 against the post vacated by Shri. Medongulie, Section Officer promoted.

Sd/-  
AOSENLA  
Additional Secretary

NOTIFICATION  
Dated Kohima, the 24th May, 2019

NO.AS/ESTT/10/2010/135::  
In exercise of the powers vested in him under Rule 12 (1) & (2) of the Nagaland Legislative Assembly Secretariat (Recruitment and Conditions of Service) Rules, 1999 ( 2nd Amendment Rules 2012 Incorporated) and on the recommendation of the Departmental Promotion Committee (Rule 15), the Speaker, Nagaland Legislative Assembly is pleased to promote Shri. Daniel Sema, Assistant Section Officer to the post of Section Officer (Class –I Gazette) in the Nagaland Legislative Assembly Secretariat in the Pay Matrix Level-14 (57400-181600) p.m. and all other allowances as are admissible under the Rules from time to time with effect from the forenoon of 24th May,2019 against the post vacated by Smt. Tiakala, Section Officer promoted.

Sd/-  
AOSENLA  
Additional Secretary
NOTIFICATION

Dated Kohima, the 24th May, 2019

NO.AS/ESTT/10/2010/136:: In exercise of the powers vested in him under Rule 12 (1) & (2) of the Nagaland Legislative Assembly Secretariat (Recruitment and Conditions of Service) Rules, 1999 (2nd Amendment Rules 2012 Incorporated) and on the recommendation of the Departmental Promotion Committee (Rule 15), the Speaker, Nagaland Legislative Assembly is pleased to promote Smt. Esther Longchar, Secretariat Assistant (S.A) to the post of Assistant Section Officer (Class –II Gazette) in the Nagaland Legislative Assembly Secretariat in the Pay Matrix Level-12 (43700-138500) p.m. and all other allowances as are admissible under the Rules from time to time with effect from the forenoon of 24th May, 2019 against the post vacated by Shri. Shepohu Lohe, Assistant Section Officer promoted.

Sd/-
AOSENLA
Additional Secretary

NOTIFICATION

Dated Kohima, the 24th May, 2019

NO.AS/ESTT/10/2010/137:: In exercise of the powers vested in him under Rule 12 (1) & (2) of the Nagaland Legislative Assembly Secretariat (Recruitment and Conditions of Service) Rules, 1999 (2nd Amendment Rules 2012 Incorporated) and on the recommendation of the Departmental Promotion Committee (Rule 15), the Speaker, Nagaland Legislative Assembly is pleased to promote Shri Seyiekhriezo Suhu, Secretariat Assistant (S.A) to the post of Assistant Section Officer (Class –II Gazette) in the Nagaland Legislative Assembly Secretariat in the Pay Matrix Level-12 (43700-138500) p.m. and all other allowances as are admissible under the Rules from time to time with effect from the forenoon of 24th May, 2019 against the post vacated by Shri. Daniel Sema, Assistant Section Officer promoted.

Sd/-
AOSENLA
Additional Secretary
PART-IIA

NOTIFICATION
Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/242 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Tokugha Community Reserve for protecting the fauna and flora of the area. The said area comprise of 185 Ha. and is notified as Community Reserve Forest as per the initiative of Tokugha Village Council under Dimapur District, Nagaland.

The boundary of Tokugha Community Reserve Forest is as follows:-

North : Tokugha village
South : Awo Puku River
East : Hukato Village
West : Tokugha Village

Sd/-
MOALILA
Under Secretary to the Government of Nagaland

NOTIFICATION
Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/243 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Ghotovi Community Reserve for protecting the fauna and flora of the area. The said area comprise of 180 Ha. and is notified as Community Reserve Forest as per the initiative of Ghotovi Village Council under Dimapur District, Nagaland.

The boundary of Ghotovi Community Reserve Forest is as follows:-

North : Ghotovi
South : Hovishe
East : Yenikili
West : Rokesunu

Sd/-
MOALILA
Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/244:: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Sele Aoyang Khanshu (Tuensang P. Khel) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 490 Ha. and is notified as Community Reserve Forest as per the initiative of Tuensang P. Khel Village Council under Tuensang District, Nagaland.

The boundary of Sele Aoyang Khanshu (Tuensang P. Khel) Community Reserve Forest is as follows:-

North : Shamying Nallah
South : Oyung Nallah
East : Longleng Road

Sd/-

MOALILA

Under Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/245:: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Hakchang Community Reserve for protecting the fauna and flora of the area. The said area comprise of 932 Ha. and is notified as Community Reserve Forest as per the initiative of Hakchang Village Council under Tuensang District, Nagaland.

The boundary of Hakchang Community Reserve Forest is as follows:-

North : Chayung Nallah
South : Yaong Nallah
East : Wayung
West : Tobu Road

Sd/-

MOALILA

Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/246 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life ( Protection ) Act, 1972 the Governor of Nagaland is pleased to declare Waromung Community Reserve for protecting the fauna and flora of the area. The said area comprise of 300 Ha. and is notified as Community Reserve Forest as per the initiative of Waromung Village Council under Mokokchung District, Nagaland.

The boundary of Waromung Community Reserve Forest is as follows:-

North : Moulung
South : Nathusu-Waromung
East : Yimchenkimong
West : Nokpu

Sd/-
MOALILA
Under Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/247 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life ( Protection ) Act, 1972 the Governor of Nagaland is pleased to declare Akumen Community Reserve for protecting the fauna and flora of the area. The said area comprise of 396 Ha. and is notified as Community Reserve Forest as per the initiative of Akumen Village Council under Mokokchung District, Nagaland.

The boundary of Akumen Community Reserve Forest is as follows:-

North : Woka Yong
South : Lisem Yong
East : Arr Yongya
West : Tzupa Yong

Sd/-
MOALILA
Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/248 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Viyixe Community Reserve for protecting the fauna and flora of the area. The said area comprise of 265 Ha. and is notified as Community Reserve Forest as per the initiative of Viyixe Village Council under Zunheboto District, Nagaland.

The boundary of Viyixe Community Reserve Forest is as follows:-

| North   | Aghunato   |
| South   | Khetoi     |
| East    | Tsucha     |
| West    | Tizu       |

Sd/-

MOALILA

Under Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/249 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Hekheshe Community Reserve for protecting the fauna and flora of the area. The said area comprise of 185 Ha. and is notified as Community Reserve Forest as per the initiative of Hekheshe Village Council under Dimapur District, Nagaland.

The boundary of Hekheshe Community Reserve Forest is as follows:-

| North   | Phughosulito |
| South   | Confluence of Anekine River & Aghiyilito River |
| East    | Anekine River (Zhuikhu Village) |
| West    | Aghiyilito River (Hekheshe Village) |

Sd/-

MOALILA

Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/250 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Pukhato Community Reserve for protecting the fauna and flora of the area. The said area comprise of 140 Ha. and is notified as Community Reserve Forest as per the initiative of Pukhato Village Council under Dimapur District, Nagaland.

The boundary of Pukhato Community Reserve Forest is as follows:-

<table>
<thead>
<tr>
<th>North</th>
<th>Village Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>South</td>
<td>Vihozhe Zhimo’s (Land)</td>
</tr>
<tr>
<td>East</td>
<td>Vikheho Zhimo’s (Land)</td>
</tr>
<tr>
<td>West</td>
<td>Nihezu Sema’s (Land)</td>
</tr>
</tbody>
</table>

Sd/-

MOALILA

Under Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/251 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Yehemi Community Reserve for protecting the fauna and flora of the area. The said area comprise of 749 Ha. and is notified as Community Reserve Forest as per the initiative of Yehemi Village Council under Zunheboto District, Nagaland.

The boundary of Yehemi Community Reserve Forest is as follows:-

<table>
<thead>
<tr>
<th>North</th>
<th>Tchipami</th>
</tr>
</thead>
<tbody>
<tr>
<td>South</td>
<td>Yehemi Land</td>
</tr>
<tr>
<td>East</td>
<td>Litami</td>
</tr>
<tr>
<td>West</td>
<td>Surumi Village</td>
</tr>
</tbody>
</table>

Sd/-

MOALILA

Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/251 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Kekhazong (Hurong) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 450 Ha. and is notified as Community Reserve Forest as per the initiative of Hurong Village Council under Kiphire District, Nagaland.

The boundary of Kekhazong (Hurong) Community Reserve Forest is as follows:-

| North   | Kichang Forest |
| South   | Sangpha Forest |
| East    | Kele River     |
| West    | Kuku River     |

Sd/-
MOALILA
Under Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/253 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Tutheze Community Reserve for protecting the fauna and flora of the area. The said area comprise of 162 Ha. and is notified as Community Reserve Forest as per the initiative of Tutheze Village Council under Kiphire District, Nagaland.

The boundary of Tutheze Community Reserve Forest is as follows:-

| North   | Semang River |
| South   | Shulu Yeang River |
| East    | Jumin and Wengdang Forest |
| West    | Dekow River |

Sd/-
MOALILA
Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/254 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life ( Protection ) Act, 1972 the Governor of Nagaland is pleased to declare Uza Zuzong (Langkok) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 187 Ha. and is notified as Community Reserve Forest as per the initiative of Langkok Village Council under Kiphire District, Nagaland.

The boundary of Uza Zuzong (Langkok) Community Reserve Forest is as follows:-

North : Lokhami Road
South : Sashi Yongkhi River
East : Ngkui River
West : Thsingaki River

Sd/-
MOALILA
Under Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/255 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life ( Protection ) Act, 1972 the Governor of Nagaland is pleased to declare Longtoker Community Reserve for protecting the fauna and flora of the area. The said area comprise of 3000 Ha. and is notified as Community Reserve Forest as per the initiative of Longtoker Village Council under Tuensang District, Nagaland.

The boundary of Longtoker Community Reserve Forest is as follows:-

North : Longtoker village
South : Kethrum Ke
East : Wuhnu Yei
West : Achikuchu

Sd/-
MOALILA
Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/256 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Liangmain (Wui) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 2500 Ha. and is notified as Community Reserve Forest as per the initiative of Wui Village Council under Tuensang District, Nagaland.

The boundary of Liangmain (Wui) Community Reserve Forest is as follows:-

North : Jhum land
South : Myanmar
East : Jongmong Nallah
West : Wamphe Nallah

Sd/-
MOALILA
Under Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/257 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Jingru Luyong (Alisopur) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 1500 Ha. and is notified as Community Reserve Forest as per the initiative of Alisopur Village Council under Tuensang District, Nagaland.

The boundary of Jingru Luyong (Alisopur) Community Reserve Forest is as follows:-

North : Murong Kikha
South : Shangshi Mudum
East : Alisopur
West : Jingho Yongkih

Sd/-
MOALILA
Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/258 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Aokangching (Pangsha Old) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 350 Ha. and is notified as Community Reserve Forest as per the initiative of Pangsha Old Village Council under Tuensang District, Nagaland.

The boundary of Aokangching (Pangsha Old) Community Reserve Forest is as follows:-

<table>
<thead>
<tr>
<th>Direction</th>
<th>Boundary</th>
</tr>
</thead>
<tbody>
<tr>
<td>North</td>
<td>Myanmar Boarder</td>
</tr>
<tr>
<td>South</td>
<td>Lang River</td>
</tr>
<tr>
<td>East</td>
<td>Hakthimong</td>
</tr>
<tr>
<td>West</td>
<td>Mukaosaonyiu</td>
</tr>
</tbody>
</table>

Sd/-

MOALILA
Under Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/259 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Tutim (Kengjong) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 1000 Ha. and is notified as Community Reserve Forest as per the initiative of Kengjong Village Council under Tuensang District, Nagaland.

The boundary of Tutim (Kengjong) Community Reserve Forest is as follows:-

<table>
<thead>
<tr>
<th>Direction</th>
<th>Boundary</th>
</tr>
</thead>
<tbody>
<tr>
<td>North</td>
<td>Theking Liam</td>
</tr>
<tr>
<td>South</td>
<td>Liuhai Nala</td>
</tr>
<tr>
<td>East</td>
<td>Burma Boundary</td>
</tr>
<tr>
<td>West</td>
<td>Jhum land area</td>
</tr>
</tbody>
</table>

Sd/-

MOALILA
Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/261 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Sekai (Konya) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 1800 Ha. and is notified as Community Reserve Forest as per the initiative of Konya Village Council under Tuensang District, Nagaland.

The boundary of Sekai (Konya) Community Reserve Forest is as follows:-

North : Konya village
South : Langpum Nallah
East : Sekai Lake
West : Lemyen

Sd/-
MOALILA
Under Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/260 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Eina Leu (Kingniu) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 2010 Ha. and is notified as Community Reserve Forest as per the initiative of Kingniu Village Council under Tuensang District, Nagaland.

The boundary of Eina Leu (Kingniu) Community Reserve Forest is as follows:-

North : Luchaang
South : Ethah Shie
East : Lumo River
West : Langniu River

Sd/-
MOALILA
Under Secretary to the Government of Nagaland
NOTIFICATION
Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/262 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Thamushui (Chingmei) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 1500 Ha. and is notified as Community Reserve Forest as per the initiative of Chingmei Village Councils under Tuensang District, Nagaland.

The boundary of the Thamushui (Chingmei) Community Reserve Forest is as follows:-

| North   | Tekyung Nala |
| South   | Puching Nala |
| East    | Jhum Land Area |
| West    | Longshou Footpath |

Sd/-
MOALILA
Under Secretary to the Government of Nagaland

NOTIFICATION
Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/263 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Tsecu (Piphema Old) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 500 Ha. and is notified as Community Reserve Forest as per the initiative of Piphema Old Village Councils under Dimapur District, Nagaland.

The boundary of the Tsecu (Piphema Old) Community Reserve Forest is as follows:-

| North   | Kheca Range |
| South   | Dzümha River |
| East    | Temvü River |
| West    | Seia Kelhou Hill Range |

Sd/-
MOALILA
Under Secretary to the Government of Nagaland
NOTIFICATION
Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/264 :: In exercise of the power conferred under Clause (1) of Section 35 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Old Jalukie Community Reserve for protecting the fauna and flora of the area. The said area comprise of 370 Ha. and is notified as Community Reserve Forest as per the initiative of Old Jalukie Village Councils under Peren District, Nagaland.

The boundary of the Old Jalukie Community Reserve Forest is as follows:-

| North       | Namkwet Tekwa-Tesotia-Keleireu-Nluipietupi-Nmungdui-Jalukie Peren road |
| South       | Heramrebitu-Mbureucvak-JalukiePeren old road                          |
| East        | Nlengzeuruigung-Keleilojang-Keleireucvak                                 |
| West        | Nbureu-Jalukie Peren Old road-Jubilee road-Namkwet Teko-Tesotia        |

Sd/-
MOALILA
Under Secretary to the Government of Nagaland

NOTIFICATION
Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/265 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Ethüngyo Tongti Project (Yikhum) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 2300 Ha. and is notified as Community Reserve Forest as per the initiative of Yikhum Village Councils under Wokha District, Nagaland.

The boundary of the Ethüngyo Tongti Project (Yikhum) Community Reserve Forest is as follows:-

| North       | Doyang River                                         |
| South       | Tchümerüm River                                      |
| East        | Lementongtchü River                                   |
| West        | Ralan Tchü River                                     |

Sd/-
MOALILA
Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/266 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Deukwaram Community Reserve for protecting the fauna and flora of the area. The said area comprise of 1120 Ha. and is notified as Community Reserve Forest as per the initiative of Deukwaram Village Councils under Peren District, Nagaland.

The boundary of the Deukwaram Community Reserve Forest is as follows:-

| North   | Hainakui road |
| South   | Nlai Reu River |
| East    | Kusinbe Lu Zang |
| West    | Village link road |

Sd/-
MOAILILA
Under Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/267 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Chingmelen Community Reserve for protecting the fauna and flora of the area. The said area comprise of 1000 Ha. and is notified as Community Reserve Forest as per the initiative of Chingmelen Village Councils under Tuensang District, Nagaland.

The boundary of the Chingmelen Community Reserve Forest is as follows:-

| North   | Yangphang |
| South   | Chingpieley |
| East    | KVK |
| West    | Ngangpang |

Sd/-
MOAILILA
Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/268 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life ( Protection ) Act, 1972 the Governor of Nagaland is pleased to declare Lotso Community Reserve for protecting the fauna and flora of the area. The said area comprise of 1000 Ha. and is notified as Community Reserve Forest as per the initiative of Lotso Village Councils under Wokha District, Nagaland.

The boundary of the Lotso Community Reserve Forest is as follows:-
North : Korontchu
South : Yanthan Ian
East : Kotsungtha
West : Tsungkhvu tonphen

Sd/-
MOALILA
Under Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/269 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life ( Protection ) Act, 1972 the Governor of Nagaland is pleased to declare Teyozwu Saku (P.Khel of Viswema) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 500 Ha. and is notified as Community Reserve Forest as per the initiative of P.Khel of Viswema Village under Kohima District, Nagaland.

The boundary of the Teyozwu Saku (P.Khel of Viswema) Community Reserve Forest is as follows:-
North : Kehol
South : Tswai
East : Techunukie
West : khiphozou Chodi

Sd/-
MOALILA
Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/270 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Zhanuolie (Chichema) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 51 Ha. and is notified as Community Reserve Forest as per the initiative of Zhanuo Clan of Chichema Village under Kohima District, Nagaland.

The boundary of Zhanuolie (Chichema) Community Reserve Forest is as follows:-

<table>
<thead>
<tr>
<th>North</th>
<th>R.Sopu &amp; Kravi Kire</th>
</tr>
</thead>
<tbody>
<tr>
<td>South</td>
<td>Tsori Kire</td>
</tr>
<tr>
<td>East</td>
<td>Liti stream</td>
</tr>
<tr>
<td>West</td>
<td>Ruprio land</td>
</tr>
</tbody>
</table>

Sd/-

MOALILA

Under Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/271 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Molungkimong Community Reserve for protecting the fauna and flora of the area. The said area comprise of 1000 Ha. and is notified as Community Reserve Forest as per the initiative Molungkimong Village council under Mokokchung District, Nagaland.

The boundary of Molungkimong Community Reserve Forest is as follows:-

<table>
<thead>
<tr>
<th>North</th>
<th>Tzurang</th>
</tr>
</thead>
<tbody>
<tr>
<td>South</td>
<td>Hashi</td>
</tr>
<tr>
<td>East</td>
<td>Ahom River</td>
</tr>
<tr>
<td>West</td>
<td>Tsamar River</td>
</tr>
</tbody>
</table>

Sd/-

MOALILA

Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/272 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life ( Protection ) Act, 1972 the Governor of Nagaland is pleased to declare Namen Min (Khar) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 1600 Ha. and is notified as Community Reserve Forest as per the initiative Khar Village Council under Mokokchung District, Nagaland.

The boundary of Namen Min (Khar) Community Reserve Forest is as follows:-

North : Mangkolemba town
South : Maipang hills, hill ridge
East : Tsukomg road
West : Tipu ayong, Chungliyimsen village

Sd/-
MOALILA
Under Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/273 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life ( Protection ) Act, 1972 the Governor of Nagaland is pleased to declare Zürüntongchü Project Land Owner Committee Community Reserve for protecting the fauna and flora of the area. The said area comprise of 1000 Ha. and is notified as Community Reserve Forest as per the initiative Zürüntongtchü Project Land Owner Committee of Chudi Village under Wokha District, Nagaland.

The boundary of Zürüntongtchü Project Land Owner Committee Community Reserve Forest is as follows:-

North : Baghty River
South : Nongotchüpvü River
East : Hakuço River
West : Ashümo River

Sd/-
MOALILA
Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/274 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Shitsüasülü (Akhoya) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 1000 Ha. and is notified as Community Reserve Forest as per the initiative Akhoya Village Council under Mokokchung District, Nagaland.

The boundary of Shitsüasülü (Akhoya) Community Reserve Forest is as follows:-

<table>
<thead>
<tr>
<th>North</th>
<th>Tzununnung Ayong</th>
</tr>
</thead>
<tbody>
<tr>
<td>South</td>
<td>Leperemong</td>
</tr>
<tr>
<td>East</td>
<td>Tzusangra road</td>
</tr>
<tr>
<td>West</td>
<td>Tzulen Ayong</td>
</tr>
</tbody>
</table>

Sd/-
MOALILA
Under Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/275 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Naltoqa (Yezami) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 525 Ha. and is notified as Community Reserve Forest as per the initiative Yezami Village Council under Zunheboto District, Nagaland.

The boundary of Naltoqa (Yezami) Community Reserve Forest is as follows:-

<table>
<thead>
<tr>
<th>North</th>
<th>Veda village</th>
</tr>
</thead>
<tbody>
<tr>
<td>South</td>
<td>Orki River</td>
</tr>
<tr>
<td>East</td>
<td>Yezā village</td>
</tr>
<tr>
<td>West</td>
<td>Lochomi village</td>
</tr>
</tbody>
</table>

Sd/-
MOALILA
Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/276 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Hovishe Arkha (Yezami) Reserved Forest as Community Reserve for protecting the fauna and flora of the area. The said area comprise of 510 Ha. and is notified as Community Reserve Forest as per the initiative of Shri. Hovishe Arkha of Yezami Village under Zunheboto District, Nagaland.

The boundary of Hovishe Arkha (Yezami) Community Reserve Forest is as follows:

North : Yezami village
South : New land village
East : Orki River
West : Hekiye village

Sd/-
MOALILA
Under Secretary to the Government of Nagaland

NOTIFICATION

Dated Kohima, the 29th April, 2019

FOR/GEN-31/5/2018(Vol-I)/277 :: In exercise of the power conferred under Clause (1) of Section 36 C of the Wild Life (Protection) Act, 1972 the Governor of Nagaland is pleased to declare Aimekhi (Japu) Community Reserve for protecting the fauna and flora of the area. The said area comprise of 205 Ha. and is notified as Community Reserve Forest as per the initiative of Japu Village Council under Mokokchung District, Nagaland.

The boundary of Aimekhi (Japu) Community Reserve Forest is as follows:

North : Ailang
South : Ajirabi
East : Agri link road
West : Aling valley

Sd/-
MOALILA
Under Secretary to the Government of Nagaland
NOTIFICATION

Dated Kohima, the 29th May 2019.

NO.SOIL-5/DPC/2008(Pt.) /351:: In the interest of public service and on the recommendation of the Departmental Promotion Committee (DPC) meeting held on 28.05.2019, the Governor is pleased to regularize the officiating promotion of Shri Tebul Neikha in the post of Registrar with effect from 31.10.2018 under Soil & Water Conservation Department.

Sd/-

VIKUONUO VIZO

Under Secretary to the Government of Nagaland.

NOTIFICATION

Dated Kohima the 24th January, 2019

NO FOR/GEN/31-4/17: In partial modification of letter No. FOR/GEN/31-4/17/314 dated 15th October, 2018, the Governor of Nagaland is pleased to notify that out of the total land area of 16,579 sq.kms in the State of Nagaland, 7% is Government owned and the remaining 93% is under un-classed category belonging to private individuals/community, and Bamboo is exempted from felling permit and levy of royalty in public interest.

Sd/-

Dr. Y. ATSAE THONGTSAR

OSD to the Govt. of Nagaland

CORRIGENDUM

Dated Kohima, the 28th March 2019

NO. PWR/ESTT-02/26/09(Pt)/696 :: The date of birth in r/o Er. Khose Sale, Chief Engineer (D&R) that appeared in this Department’s notification of even number dated 18/12/18 may be read as 27/07/60 and not as rendered.

Sd/-

SEDEVIKHO KHRØ

Additional Secretary to the Govt. of Nagaland
ORDER

No. I&C/ESTT/PF/2019/13::

Dated Kohima, 30th April 2019

In terms of Section 3 (1) and Section 3 (2) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 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 M. Senlem Jamir, Registrar, Industries & Commerce Department, Nagaland, is hereby released from service on attaining superannuation with effect from the date shown below.

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Name &amp; Designation</th>
<th>Place of posting</th>
<th>DOB</th>
<th>Date of entry into Govt. service</th>
<th>Date of retirement</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Shri M. Senlem Jamir, Registrar</td>
<td>Directorate of Industries &amp; Commerce, Kohima</td>
<td>25/06/1959</td>
<td>23/08/1984</td>
<td>30/06/2019</td>
<td>Superannuation</td>
</tr>
</tbody>
</table>

Sd/-

SENITIWAPANG AIER

Joint Secretary to the Govt. of Nagaland
PART-IIB

THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)
Kohima Bench

NOTIFICATION

Dated Kohima the 15th May 2019

NO HC(K)15/09/REG/ 251 Hon’ble the Chief Justice of Gauhati High Court has been pleased to recommend the name of Shri N. Longshithung Ezung, presently posted as District & Sessions Judge, Phek for appointment as Member Secretary of Nagaland State Legal Services Authority.

In anticipation of issuance of appointment order by the Govt. of Nagaland, Shri Ezung will hand over charge of his Court and Office to Civil Judge(Jr Dvn) Phek, and take over charge of his new assignment from Smti MT. Therieh immediately.

NO HC(K)15/09/REG/252 Smti Mezivolu T. Therieh, Member Secretary Nagaland State Legal Services Authority. Kohima is transferred and posted as District & Sessions Judge, Phek vice Shri Ezung transferred.

She will hand over charge of her Office to Shri Ezung, and proceed to join her new assignment immediately.

NO HC(K)15/09/REG/ 253 On the recommendation of the Hon’ble Gauhati High Court, the Govt. of Nagaland has been pleased to appoint Smti Duvelu Vero, as officer in Grade-I of Nagaland Judicial Service vide Govt. Notification No LAW/1E-52/2013 Dated 14th May 2019. She will undergo Induction Training as per Nagaland Judicial Service Rules 2006 (As amended). She will be on probation for a period of 2(two) years as per Rules.

NO HC(K)15/09/REG/254 On her appointment in Grade-I of the Nagaland Judicial Service Smti Vero is posted against the vacant post of Addl. District & Sessions Judge, Dimapur for the purpose of facilitating drawal of her monthly salary and other allowances during her training. On successful competition of her training, her place of Posting shall again be notified by the Hon’ble High Court.

By Order,
Sd/-
MR. NEIKO AKAMI
REGISTRAR
THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)
Kohima Bench

NOTIFICATION
Dated Kohima the 2nd April, 2019

HC(K)62/11/REG/172 / The Hon'ble Gauhati High Court is pleased to confirm the following Officer of the Nagaland Judicial Service (NJS) in Grade-I of the said Service, under Rule15(8) of the Nagaland Judicial Service Rules, 2006, with effect from the date as shown below against his name:

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Name of the Officer with Designation</th>
<th>Date of Joining in Grade-I</th>
<th>Date of Confirmation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Shri Niechochiyi Suyie District &amp; Sessions Judge, Zunheboto.</td>
<td>13/3/2013</td>
<td>13/3/2015</td>
</tr>
<tr>
<td>2</td>
<td>Shri Khruito Koso Principal Judge, Family Court, Kohima –cum- incharge TDP, Viglence Commission.</td>
<td>13/3/2013</td>
<td>13/3/2015</td>
</tr>
</tbody>
</table>

By Order,
Sd/-
MR. NEIKO AKAMI
REGISTRAR
PART-V

No:NL/ESTT/LOK-19/2019/1464: Dated Kohima, 31\textsuperscript{st} May 2019

NOTIFICATION

Whereas Sub-Sec(1) of Section 33 of the Nagaland Lokayukta Act, 2017 (Act No.1 of 2018) confers powers on the Nagaland Lokayukta to make Regulations for carrying out the purposes of this Act, and Sub-Section(2) thereof makes provision like “In particular, and without prejudice to the generality of the foregoing power, and then specifies certain matters that may, in particular, be covered by such regulations, and

Whereas ‘Regulations’ is the general term to describe delegated legislation of general application and “Rules” is restricted to rules of a procedural nature(see page 15.30 of chapter 15 of Thornton’s Legislative Drafting (Fifth Edition) by Professor Helen Xanthaki), and

Whereas under section 32 of the act, the State Government may in consultation with the Lokayukta by notification, make rules for the purpose of carrying into effect the provision of this Act, and

Whereas Sec 7 of the Nagaland Lokayukta Act prescribing Conditions of Service of the Lokayukt or Upa-Lokayukta states that

1) “The salary, allowances pension and retiral benefits etc of the Lokayukta shall be the same as admissible to a chief Justice of a High court”, and

2) “The salary, allowances pension and retiral benefits etc of the Upa-Lokayukta shall be the same as admissible to a sitting Judge of a High court”

Whereas Proviso 1 to Sub-Section 3 of section 7 mentions as

“Provided further that the salary, allowances and pension payable to and other conditions of service of the Lokayukta or Upa-Lokayukta shall not be varied to his disadvantages after his appointment”, and

Whereas Proviso 3 to Sub-See 3 of Section 7 contains the provision like:
“Provided that (a) In prescribing the other allowances payable to and other conditions of service of the Lokayukta regard shall be had to the similar allowances to and such other conditions of service of a Judge of the Supreme Court or the Chief Justice of a High Court.

(b) In prescribing the other allowances payable to and such other conditions of service of Upa-Lokayukta regard shall be had to the similar allowances payable to and such other conditions of service of a Judge of High Court....”, and

Whereas ‘other conditions’ inter alia shall also include holidays, vacations and leave of different kinds, and

Whereas Rule 5 of Madhya Pradesh Lokayukt and Up-Lokayukt (Conditions of Service) Rules 1982 framed in exercise of the powers conferred by Section 17 of Madhya Pradesh Lokayukt Evam Up-Lokayukt Adhiniyam 1981 (No.37 of 1981) which is in pari materia to the Nagaland Lokayukta Act prescribes as “The hours of work and holidays for the Lokayukta and Up-Lokayukt and their office shall be such as declared by the Lokayukta from time to time, but save as otherwise declared, the Lokayukta, Up-Lokayukt and their office shall observe the same public Holidays as are observed by the Government of Madhya Pradesh and such Local Holidays as are declared by the local authorities from time to time, and

Whereas Rule 4 of the Andhra Pradesh Lokayukta and Upa-Lokayukta (Conditions of Service) Rule, 1987 also provides that the vacations, holidays and the hour of work for the Lokayukta and the Officers and other employees of the institutions shall be as may be declared by the Lokayukta from time to time.

Provided that the Lokayukta and the Upa-Lokayukta shall have a vacation of thirty days in each calendar year, and

Whereas Nagaland Lokayukt (Conditions of Service) Rules is not yet finalised and formalised and the process of final notification after approval by the State Legislative Assembly may take considerable time, therefore, I hereby declare and notify that the Calendar of Holidays notified in respect of the Kohima Bench of Gauhati High Court (The High Court of Assam, Nagaland, Mizoram and Arunachal Pradesh), shall apply and govern the holidays and vacations available to the Nagaland Lokayukta and Upa-Lokayukta and the unavailed period of holidays as provided in the High Court Calendar can be availed and adjusted in future in the same calendar year. However the Nagaland Lokayukta or Upa-Lokayukta, one of them, may remain available on one day in a week during such vacations/ holidays for attending to administrative matters and for urgent hearing of cases, if necessary.

Issued by

(Justice Uma Nath Singh)
(Former chief Justice, High Court of Meghalaya)
Nagaland Lokayukta

Sd/-

Sehjang Dourgel, NCS
Secretary
Nagaland Lokayukta
Kohima
NOTIFICATION

Dated: 29th March, 2019

F.NO.FIN/REV-3/GST/1/08 (Pr-I)(Vol.1)/118::

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. (1) These rules may be called the Nagaland Goods and Services Tax (Thirtieth Amendment) Rules, 2019.

(2) They shall come into force with effect from the 1st day of April, 2019.

2. In the Nagaland Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 41, in sub-rule (1), after the proviso, the following explanation shall be inserted, namely:

"Explanation: For the purpose of this sub-rule, it is hereby clarified that the "value of assets" means the value of the entire assets of the business, whether or not input tax credit has been availed thereon."

3. With effect from 1st April, 2019, in Rule 42 of the said rules,

(a) in sub rule (1),—

a. in clause (f), the following Explanation shall be inserted, namely:

"Explanation: for the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, value of T, shall be zero during the construction phase because inputs and input services will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date;"

b. in clause (g), after the letter and figure "FORM GSTR-2", the words, letters and figure "and at summary level in FORM GSTR-3B" shall be inserted;

c. in clause (h),—

i. for the brackets and letter "(g)", the brackets and letter "(f)" shall be substituted;

d. in clause (i),—
d. in clause (i),-
   i. before the proviso, the following proviso shall be inserted, namely:—
   “Provided that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the value of “E/F” for a tax period shall be calculated for each project separately, taking value of E and F as under:—

   E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;

   F= aggregate carpet area of the apartments in the project;

   Explanation 1: In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier;

   Explanation 2: Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) and (id), against serial number 3 of the Table in the notification F.NO.FIN/REV-3/GST/1/08 (Pt-I)”N” dated 30th June, 2017, as amended, shall be taken into account for calculation of value of ‘E’ in view of Explanation (iv) in paragraph 4 of the notification F.NO.FIN/REV-3/GST/1/08 (Pt-I)”N” dated 30th June, 2017 as amended.

   ii. in the proviso, for the word “Provided”, the words “Provided further” shall be substituted;

   c. for the clause (l), the following clause shall be substituted, namely:-
   “(l) the amount ‘C3’, ‘D1’ and ‘D2’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in FORM GSTR-3B or through FORM GST DRC-03.”
f. in the clause (m), for the words “added to the output tax liability of the registered person”, the words, letters and figures “reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03**” shall be substituted;

(b) in sub rule (2), for the words “The input tax credit”, the words, figures and bracket “Except in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the input tax credit” shall be substituted;

(c) in the clause (a) of sub-rule (2), for the words “added to the output tax liability of the registered person”, the words, letters and figures “reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03**” shall be substituted;

(d) after sub rule (2), the following sub rules shall be inserted, namely: -

“(3) In case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the input tax determined under sub-rule (1) shall be calculated finally, for each ongoing project or project which commences on or after 1st April, 2019, which did not undergo or did not require transition of input tax credit consequent to change of rates of tax on 1st April, 2019 in accordance with notification F.NO.FIN/REV-3/GST/1/08 (Pt-1)“N”, dated the 30th June, 2017, as amended for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, in the manner prescribed in the said sub-rule, with the modification that value of E/F shall be calculated taking value of E and F as under:

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier;

F= aggregate carpet area of the apartments in the project;

and,-

(a) where the aggregate of the amounts calculated finally in respect of ‘D1’ and ‘D2’ exceeds the aggregate of the amounts determined under sub-rule (1) in respect of ‘D1’ and ‘D2’, such excess shall be reversed by the registered person in **FORM GSTR-3B** or through **FORM**
GST DRC-03 in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation of the project takes place and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or

(b) where the aggregate of the amounts determined under sub-rule (1) in respect of ‘D1’ and ‘D2’ exceeds the aggregate of the amounts calculated finally in respect of ‘D1’ and ‘D2’, such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

(4) In case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the input tax determined under sub-rule (1) shall be calculated finally, for commercial portion in each project, other than residential real estate project (RREP), which underwent transition of input tax credit consequent to change of rates of tax on the 1\(^{st}\) April, 2019 in accordance with notification F.NO.FIN/REV-3/GST/1/08 (Pt-I)“N” dated the 30\(^{th}\) June, 2017, as amended for the entire period from the commencement of the project or 1\(^{st}\) July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, in the following manner.

(a) The aggregate amount of common credit on commercial portion in the project \((C_{3\text{ aggregate_common}})\) shall be calculated as under,

\[
C_{3\text{ aggregate_common}} = \text{[aggregate of amounts of } C_3 \text{ determined under sub-rule (1) for the tax periods starting from 1\(^{st}\) July, 2017 to 31\(^{st}\) March, 2019 } \times \frac{A_c}{A_r}] + \\
\text{[aggregate of amounts of } C_3 \text{ determined under sub-rule (1) for the tax periods starting from 1\(^{st}\) April, 2019 to the date of completion or first occupation of the project, whichever is earlier]}
\]

Where,

\(A_c = \text{total carpet area of the commercial apartments in the project}\)

\(A_r = \text{total carpet area of all apartments in the project}\)

(b) The amount of final eligible common credit on commercial portion in the project \((C_{3\text{final_common}})\) shall be calculated as under
\[ C_{\text{final-comm}} = C_{\text{aggregate-comm}} \times \left( \frac{E}{F} \right) \]

Where,

- \( E \) = total carpet area of commercial apartments which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier.
- \( F = A_C \) = total carpet area of the commercial apartments in the project

(c) where, \( C_{\text{aggregate-comm}} > C_{\text{final-comm}} \) such excess shall be reversed by the registered person in FORM GSTR-3B or through FORM GST DRC-03 in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment;

(d) where, \( C_{\text{final-comm}} > C_{\text{aggregate-comm}} \) such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

(5) Input tax determined under sub-rule (1) shall not be required to be calculated finally on completion or first occupation of an RREP which underwent transition of input tax credit consequent to change of rates of tax on 1st April, 2019 in accordance with notification F.No.FIN/REV-3/GST/1/08 (Pt-I)"N" dated the 30th June, 2017, as amended.

(6) Where any input or input service are used for more than one project, input tax credit with respect to such input or input service shall be assigned to each project on a reasonable basis and credit reversal pertaining to each project shall be carried out as per sub-rule (3)."

4. With effect from 1st April, 2019, in rule 43 of the said rules,-

(i) in sub-rule (1),

(a) in clause (a), after the words, letters and figures \"FORM GSTR-2\", the words, letters and figure \"and FORM GSTR-3B\" shall be inserted;

(b) in clause (b), after the letters and figure \"FORM GSTR-2\", the words, letters and figures \"and FORM GSTR-3B\" shall be inserted;

(c) after clause (b), the following explanation shall be inserted, namely:
"Explanation: For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the said Act, the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero rated supplies, shall be zero during the construction phase because capital goods will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date."

(d) in clause (g),

(A) after the letter and words ""F is the total turnover", the words "in the State" shall be inserted;

(B) Before the proviso the following proviso shall be inserted, namely:

"Provided that in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the value of ‘E/F’ for a tax period shall be calculated for each project separately, taking value of E and F as under:

\[ E = \text{aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;} \]

\[ F = \text{aggregate carpet area of the apartments in the project;} \]

Explanation 1: In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier.

Explanation 2: Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) and (id), against serial number 3 of the Table in notification
F.NO.FIN/REV-3/GST/1/08 (Pt-I)"N" 30th June, 2017 as amended, shall be taken into account for calculation of value of ‘E’ in view of Explanation (iv) in paragraph 4 of the notification F.NO.FIN/REV-3/GST/1/08 (Pt-I)"N" dated the 30th June, 2017, as amended; (C) in the proviso, for the word “Provided”, the words “Provided further” shall be substituted; (e) after clause (h), the following clause shall be inserted, namely:- “(l) The amount ‘Te’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in FORM GSTR-3B.”;

(ii) for sub rule (2) the following sub rules shall be substituted, namely:-

“(2) In case of supply of services covered by clause (b) of paragraph 5 of schedule I1 of the Act, the amount of common credit attributable towards exempted supplies (Te_{inal}) shall be calculated finally for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, for each project separately, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, as under:

\[ Te_{inal} = \frac{(E1 + E2 + E3)}{F} \times Te_{inal} \]

Where,-

E1 = aggregate carpet area of the apartments, construction of which is exempt from tax
E2 = aggregate carpet area of the apartments, supply of which is partly exempt and partly taxable, consequent to change of rates of tax on 1st April, 2019, which shall be calculated as under,-

\[ E2 = \frac{\text{Carpet area of such apartments}}{V1} \times \frac{V1}{V1 + V2} \]

Where,-

V1 is the total value of supply of such apartments which was exempt from tax; and

V2 is the total value of supply of such apartments which was taxable

E3 = aggregate carpet area of the apartments, construction of which is not exempt from tax, but have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier:
F = aggregate carpet area of the apartments in the project;

$T^{\text{final}}_c = \text{aggregate of } A^{\text{final}}_c \text{ in respect of all capital goods used in the project and } A^{\text{final}}_c \text{ for each capital goods shall be calculated as under,}

A^{\text{final}}_c = A \times (\text{number of months for which capital goods is used for the project/60})

and,

(a) where value of $T^{\text{final}}_c$ exceeds the aggregate of amounts of $T_c$ determined for each tax period under sub-rule (1), such excess shall be reversed by the registered person in FORM GSTR-3B or through FORM GST DRC-03 in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project and the said person shall be liable to pay interest on the said excess amount at the rate specified in subsection (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or

(b) where aggregate of amounts of $T_c$ determined for each tax period under sub-rule (1) exceeds $T^{\text{final}}_c$, such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

Explanation. For the purpose of calculation of $T^{\text{final}}_c$, part of the month shall be treated as one complete month.

(3) The amount $T^{\text{final}}_c$ and $T^{\text{final}}_c$ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(4) Where any capital goods are used for more than one project, input tax credit with respect to such capital goods shall be assigned to each project on a reasonable basis and credit reversal pertaining to each project shall be carried out as per sub-rule (2).

(5) Where any capital goods used for the project have their useful life remaining on the completion of the project, input tax credit attributable to the remaining life shall be availed in the project in which the capital goods is further used;
(iii) the Explanation shall be numbered as “Explanation 1” thereof and after Explanation 1 as so numbered the following Explanation shall be inserted, namely:

“Explanation 2: For the purposes of rule 42 and this rule,-

(i) the term “apartment” shall have the same meaning as assigned to it in clause (c) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(ii) the term “project” shall mean a real estate project or a residential real estate project;

(iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(iv) the term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;

(v) the term “promoter” shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(vi) “Residential apartment” shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;

(vii) “Commercial apartment” shall mean an apartment other than a residential apartment;

(viii) the term “competent authority” as mentioned in definition of “residential apartment”, means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;

(ix) the term “Real Estate Regulatory Authority” shall mean the Authority established under sub- section (1) of section 20 (1) of the Real Estate (Regulation and
Development) Act, 2016 (No. 16 of 2016) by the Central Government or State Government;

(x) the term "carpet area" shall have the same meaning assigned to it in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(xi) "an apartment booked on the date of issuance of completion certificate or first occupation of the project" shall mean an apartment which meets all the following three conditions, namely-

(a) part of supply of construction of the apartment service has time of supply on or before the said date; and

(b) consideration equal to at least one installment has been credited to the bank account of the registered person on or before the said date; and

(c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.

(xii) The term "ongoing project" shall have the same meaning as assigned to it in notification F.No.FIN/REV-3/GST/1/08 (Pt-I)"N" dated the 30th June, 2017, as amended;

(xiii) The term "project which commences on or after 1st April, 2019" shall have the same meaning as assigned to it in notification F.No.FIN/REV-3/GST/1/08 (Pt-I)"N" dated the 30th June, 2017, as amended;"

5. In the said rules, after rule 88, the following rule shall be inserted, namely: -

"Rule 88A. Order of utilization of input tax credit.- Input tax credit on account of integrated tax shall first be utilised towards payment of integrated tax, and the amount remaining, if any, may be utilised towards the payment of central tax and State tax or Union territory tax, as the case may be, in any order.

Provided that the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully."
6. With effect from 1st April, 2019, in the said rules, for rule 100, the following rule shall be substituted, namely:—

"100. Assessment in certain cases.—(1) The order of assessment made under sub-section (1) of section 62 shall be issued in FORM GST ASMT-13 and a summary thereof shall be uploaded electronically in FORM GST DRC-07.
(2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in FORM GST ASMT-14 containing the grounds on which the assessment is proposed to be made on best judgment basis and shall also serve a summary thereof electronically in FORM GST DRC-01, and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in FORM GST ASMT-15 and summary thereof shall be uploaded electronically in FORM GST DRC-07.
(3) The order of assessment under sub-section (1) of section 64 shall be issued in FORM GST ASMT-16 and a summary of the order shall be uploaded electronically in FORM GST DRC-07.
(4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the assessment order in FORM GST ASMT-17.
(5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in FORM GST ASMT-18."

7. With effect from 1st April, 2019, in the said rules, for rule 142, the following rule shall be substituted, namely:—

"142. Notice and order for demand of amounts payable under the Act.—(1) The proper officer shall serve, along with the
(a) notice issued under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, a summary thereof electronically in FORM GST DRC-01;
(b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in FORM GST DRC-02, specifying therein the details of the amount payable.
(2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, or where any person makes payment of tax, interest, penalty
or any other amount due in accordance with the provisions of the Act he shall inform the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in FORM GST DRC-04.

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within fourteen days of detention or seizure of the goods and conveyance, he shall intimate the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an order in FORM GST DRC-05 concluding the proceedings in respect of the said notice.

(4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 or the reply to any notice issued under any section whose summary has been uploaded electronically in FORM GST DRC-01 under sub-rule (1) shall be furnished in FORM GST DRC-06.

(5) A summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 shall be uploaded electronically in FORM GST DRC-07, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.

(6) The order referred to in sub-rule (5) shall be treated as the notice for recovery.

(7) Where a rectification of the order has been passed in accordance with the provisions of section 161 or where an order uploaded on the system has been withdrawn, a summary of the rectification order or of the withdrawal order shall be uploaded electronically by the proper officer in FORM GST DRC-08.”

8. With effect from 1st April, 2019, in the said rules, for FORM GST DRC-01, the following FORM shall be substituted, namely:
**FORM GST DRC - 01**

[See rule 100 (2) & 142(1)(a)]

Reference No:  
Date:  

To  
_____________ GSTIN/Temp. ID  
_____________ Name  
_____________ Address  

Tax Period:  
F.Y.:  
Act:  

Section / sub-section under which SCN is being issued:  
SCN Reference No.:  
Date:  

**Summary of Show Cause Notice**

Brief facts of the case:  

Grounds:  

Tax and other dues:  

(Amount in Rs.)

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Total  

Signature
Note -
1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.

9. With effect from 1st April, 2019, in the said rules, for FORM GST DRC-02, the following FORM shall be substituted, namely:--

"FORM GST DRC-02

[See rule 142(1)/(b)]."

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Tax Period: ____________ F.Y.: ____________

Section/sub-section under which statement is being issued:
SCN Ref. No. _________ Date: _________
Statement Ref. No. ________ Date: _________

Summary of Statement:
(a) Brief facts of the case:
(b) Grounds:
(c) Tax and other dues:

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Note -

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.

10. With effect from 1st April, 2019, in the said rules, for FORM GST DRC-07, the following FORM shall be substituted, namely:-

**FORM GST DRC-07**

*See rule 100(1), 100(2), 100(3) & 142(5)*

**Summary of the order**

Reference No.:  
Date:  

1. Details of order:
   (a) Order No.:  
   (b) Order date:  
   (c) Financial year:  
   (d) Tax period: From --- To -------

2. Issues involved:

3. Description of goods / services (if applicable):

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>HSN code</th>
<th>Description</th>
</tr>
</thead>
</table>

Signature
Name
Designation
Jurisdiction
Address
4. Section(s) of the Act under which demand is created:

5. Details of demand:

(Amount in Rs.)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Tax Rate</th>
<th>Turnover From</th>
<th>Tax Period To</th>
<th>Act</th>
<th>POS (Place of Supply)</th>
<th>Tax</th>
<th>Interest</th>
<th>Penalty</th>
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</table>

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

Address

To

(GSTIN/ID)

Name

(Address)

Note—

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the Table at serial no. 5 i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.

11. With effect from 1st April, 2019, in the said rules, for FORM GST DRC-08, the following FORM shall be substituted, namely:

"FORM GST DRC - 08

[See rule 142(7)]

Reference No.: Date:

Summary of Rectification /Withdrawal Order

1. Particulars of order:
   (a) Financial year, if applicable
   (b) Tax period, if any From --- To ----
   (c) Section under which order is passed
   (d) Original order no.
   (e) Original order date
   (f) Rectification order no.
   (g) Rectification order date
   ARN, if applied for rectification
   (i) Date of ARN

2. Your application for rectification of the order referred to above has been examined

3. It has come to my notice that the above said order requires rectification
   (Reason for rectification as per attached annexure)

4. The order referred to above (issued under section 129) requires to be withdrawn

5. Description of goods / services (if applicable):

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>HSN code</th>
<th>Description</th>
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</thead>
</table>

6. Section of the Act under which demand is created:
7. Details of demand, if any, after rectification:

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Tax Rate</th>
<th>Turnover</th>
<th>Tax Period From</th>
<th>Act</th>
<th>POS (Place of Supply)</th>
<th>Tax</th>
<th>Interest</th>
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</table>

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature
Name
Designation
Jurisdiction
Address

To
__________________________
{GSTIN/ID}

__________________________
Name

__________________________
(Address)

Note:
1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the Table at serial no. 7 i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.
4. Demand table at serial no. 7 shall not be filled up if an order issued under section 129 is being withdrawn."

12. With effect from 1st April, 2019, in the said rules, for FORM GST ASMT-13, the following FORM shall be substituted, namely:

"FORM GST ASMT-13

(See rule 100(1))"
Reference No.:  
To: (GSTIN/ID)  
Name:  
Address:  

Tax Period:  
F.Y.:  
Return Type:  
Notice Reference No.:  
Date:  

Act/ Rules Provisions:  

Assessment order under section 62  
Assessment order under section 62  
(Assessment order under Section 62)  

Preamble - << standard >>  
The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.  

Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:  
Introduction:  
Submissions, if any:  
Discussions and Findings:  
Conclusion:  
Amount assessed and payable (Details at Annexure):  
(Amount in Rs.)  

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Tax rate</th>
<th>Tax turnover</th>
<th>Tax period (From to)</th>
<th>Act</th>
<th>POS (Place of supply)</th>
<th>Tax</th>
<th>Interest</th>
<th>Penalty</th>
<th>Others</th>
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Total
Please note that interest has been calculated up to the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you, after the aforesaid period, to recover the outstanding dues.

**Signature**

**Name**

**Designation**

**Jurisdiction**

**Address**

**Note**

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act."

13. With effect from 1st April, 2019, in the said rules, for FORM GST ASMT-15, the following FORM shall be substituted, namely:

**"FORM GST ASMT - 15"
[See rule 100(2)]**

Reference No.: 

To  

(GSTIN/ID) 

Name 

(Address) 

Tax Period: 

F.Y.: 

SCN reference no.: 

Date: 

**Act/ Rules Provisions:** 

Assessment order under section 63
The notice referred to above was issued to you to explain the reasons for continuing to conduct business as an un-registered person, despite being liable to be registered under the Act.

OR

The notice referred to above was issued to you to explain the reasons as to why you should not pay tax for the period ............ as your registration has been cancelled under sub-section (2) of section 29 with effect from ............

Whereas, no reply was filed by you or your reply was duly considered during proceedings held on ........ date(s).

On the basis of information available with the department / record produced during proceedings, the amount assessed and payable by you is as under:

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Tax Rate</th>
<th>Turnover</th>
<th>Tax Period</th>
<th>Act</th>
<th>POS (Place of Supply)</th>
<th>Tax</th>
<th>Interest</th>
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Total

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues:

<table>
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<tr>
<th>Signature</th>
<th>Name</th>
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Note –

1. Only applicable fields may be filled up.

2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not
14. With effect from 1st April, 2019, in the said rules, for FORM GST ASMT-16, the following FORM shall be substituted, namely:

"FORM GST ASMT – 16

[See rule 100(3)]

Reference No: ______________________

To: ______________________

(GSTIN/ID)

Name: ______________________

(Address)

Date: ______________________

F.Y.: ______________________

Tax Period: ______________________

Act/ Rules Provisions:

Assessment order under section 64

Preamble - << standard >>

It has come to my notice that un-accounted for goods are lying in stock at godown__________

(address) or in a vehicle stationed at ____________ (address & vehicle detail) and you were not able to,

account for these goods or produce any document showing the detail of the goods.

Therefore, I proceed to assess the tax due on such goods as under:

Introduction:

Discussion & finding:

Conclusion:

Amount assessed and payable (details at Annexure):

(Amount in Rs.)

<table>
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<tr>
<th>Sr. No.</th>
<th>Tax Rate</th>
<th>Turnover</th>
<th>Tax Period</th>
<th>Act</th>
<th>POS (Place of Supply)</th>
<th>Tax</th>
<th>Interest</th>
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Please note that interest has been calculated up to the date of passing the order. While making
payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature
Name
Designation
Jurisdiction
Address

Note-
1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.

15. With effect from 1st April, 2019, in the said rules, in FORM GST CPD-02, for the table and Note below the table, the following table and Note shall be substituted, namely:-

<table>
<thead>
<tr>
<th>&quot;Sr. No.&quot;</th>
<th>Offence</th>
<th>Act</th>
<th>Compounding amount (Rs.)</th>
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</table>

Note:- (1) In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column (3), which is the maximum of the amounts specified against the categories in which the offence ought to be compounded can be categorized.

(2) This amount will be deposited under minor head “Other”.

Sd/-
TALIREMBA
Officer on Special Duty (Finance)

Kohima: Printed and published by the Directorate of Printing & Stationery, Nagaland (Ex-Gazette) No. 48/150/29-03-2019
THE NAGALAND GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES) ORDER, 2019

Order No. 04/2019-State Tax

Whereas, sub-section (2) of section 17 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this Order referred to as the “said Act”) provides that the input tax credit shall be restricted to so much of input tax as is attributable to the taxable supplies;

And whereas sub-section (3) of section 17 of said Act provides that the value for the purpose of sub-section (2) of section 17 of the said Act shall be such as prescribed by rules:

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the State Government, on recommendations of the Council, hereby makes the following Order, namely:-

1. Short title. — This Order may be called the Nagaland Goods and Services Tax (Fourth Removal of Difficulties) Order, 2019.

2. For the removal of difficulties, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, the amount of credit attributable to the taxable supplies including zero rated supplies and exempt supplies shall be determined on the basis of the area of the construction of the complex, building, civil structure or a part thereof, which is taxable and the area which is exempt.

3. This Order shall come into force with effect from the 1st day of April, 2019.

Sd/-
TALIREMBA
Officer on Special Duty (Finance)

Kohima : Printed and published by the Directorate of Printing & Stationery, Nagaland
(Ex-Gazette) No. 49/150/29-03-2019
THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY

No.50 Kohima Saturday, May 18, 2019 Vaisakha 28, 1941(Saka)

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

Dated: 18th May, 2019
28 Vaisakha, 1941 (Saka)

NOTIFICATION
No. 434/ML.-HP/2019(1) - In exercise of the powers conferred by Sub-Section
(1) of Section 22 of the Representation of the People Act, 1951 (43 of 1951), the Election
Commission hereby appoints, the following additional officer of the Government as
specified in column 2 of the Table below as the Assistant Returning Officer to assist the
Returning Officer of the Nagaland Parliamentary Constituency in the State of Nagaland as
specified in column 1 of the said Table in counting Postal Ballots:-

<table>
<thead>
<tr>
<th>Returning Officer of Parliamentary Constituency</th>
<th>Assistant Returning Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Returning Officer of Nagaland Parliamentary Constituency</td>
<td>1. Joint Commissioner, Headquarters, Office of Commissioner, Nagaland</td>
</tr>
<tr>
<td></td>
<td>2. Deputy Secretary, Border Affairs, Office of Commissioner, Nagaland</td>
</tr>
<tr>
<td></td>
<td>3. Assistant Commissioner, Office of Commissioner, Nagaland</td>
</tr>
<tr>
<td></td>
<td>4. Under Secretary, Border Affairs, Office of Commissioner, Nagaland</td>
</tr>
</tbody>
</table>

The officer in column (2) of the above table shall cease to function as Assistant Returning Officer immediately after the completion of Counting of the General Election to Lok Sathva, 2019 for Nagaland Parliamentary Constituency.

By Order

Sd/-
ARVIND ANAND
SECRETARY
ELECTION COMMISSION OF INDIA

Kohima: Printed and published by the Directorate of Printing & Stationery, Nagaland (Ex-Gazette) No. 50/150+50/18-05 -2019
CIRCULAR-04/2018-GST

Dated Dimapur, the 26th October, 2018

NO. CT/LEG/GST-CR/13/17/1298:

Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16 - Reg.

The CBIC Board is in receipt of representations seeking clarifications on various issues in relation to processing of the applications for cancellation of registration filed by taxpayers in FORM GST REG-16. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of law across the field formations, the Commissioner, in exercise of its powers conferred by section 168 of the Nagaland Goods and Services Tax Act, 2017 (hereinafter referred to as the “NGST Act”), hereby clarifies the issues as detailed hereunder:

2. Section 29 of the NGST Act, read with rule 20 of the Nagaland Goods and Services Tax Act, 2017 (hereinafter referred to as the “NGST Rules”) provides that a taxpayer can apply for cancellation of registration in FORM GST REG-16 in the following circumstances:

a. Discontinuance of business or closure of business;

b. Transfer of business on account of amalgamation, merger, de-merger, sale, lease or otherwise;

c. Change in constitution of business leading to change in PAN;

d. Taxable person (including those who have taken voluntary registration) is no longer liable to be registered under GST;

e. Death of sole proprietor;

f. Any other reason (to be specified in the application):

3. Rule 20 of the NGST Rules provides that the taxpayer applying for cancellation of registration shall submit the application in FORM GST REG-16 on the common portal within a period of 30 days of the “occurrence of the event warranting the cancellation”. It might be difficult in some cases to exactly identify or pinpoint the day on which such an event occurs. For instance, a business may be transferred/disposed over a period of time in a piecemeal fashion. In such cases, the 30-day deadline may be liberally interpreted and the taxpayers’ application for cancellation of registration may not be rejected because of the possible violation of the deadline.

4. While initiating the application for cancellation of registration in FORM GST REG-16, the Common portal captures the following information which has to be mandatorily filled in by the applicant:

a) Address for future correspondence with mobile number and email address:
b) Reason for cancellation;

c) Date from which cancellation is sought;

d) Details of the value and the input tax payable on the stock of inputs, inputs contained in semi-finished goods, inputs contained in finished goods, stock of capital goods/plant and machinery:

e) In case of transfer, merger of business, etc., particulars of registration of the entity in which the existing unit has been merged, amalgamated or transferred (including the copy of the order of the High Court transfer deed);

f) Details of the last return filed by the taxpayer along with the ARN of such return filed.

On successful submission of the cancellation application, the same appears on the dashboard of the jurisdictional officer.

5. Since the cancellation of registration has no effect on the liability of the taxpayer for any acts of commission/omission committed before or after the date of cancellation, the proper officer should accept all such applications within a period of 30 days from the date of filing the application, except in the following circumstances:

a) The application in FORM GST REG-16 is incomplete, i.e., where all the relevant particulars, as detailed in para 4 above, have not been entered;

b) In case of transfer, merger or amalgamation of business, the new entity in which the applicant proposes to amalgamate or merge has not got registered with the tax authority before submission of the application for cancellation.

In all cases other than those listed at (a) and (b) above, the application for cancellation of registration should be immediately accepted by the proper officer and the order for cancellation should be issued in FORM GST REG-19 with the effective date of cancellation being the same as the date from which the applicant has sought cancellation in FORM GST REG-16. In any case the effective date cannot be a date earlier to the date of application for the same.

6. In situations referred to in (a) or (b) in para 5 above, the proper officer shall inform the applicant in writing about the nature of the discrepancy and give a time period of seven working days to the taxpayer, from the date of receipt of the said letter, to reply. If no reply is received within the specified period of seven working days, the proper officer may reject the application on the system, after giving the applicant an opportunity to be heard, recording reasons for rejection in the dlog box that opens once the “Reject” button is chosen. If reply to the query is received and the same on examination is found satisfactory, the Proper Officer may approve the application for cancellation and proceed to cancel the registration by issuing an order in FORM GST REG-19. If reply to the query is found to be not satisfactory, the Proper Officer may reject the application for cancellation on the system, after giving the applicant an opportunity to be heard. The Proper Officer must also record his reasons for rejection of the application in the dlog box that opens when the “Reject” button is chosen.

7. Section 45 of the NGST Act requires every registered person (other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of
section 10 or section 51 or section 52) whose registration has been cancelled, to file a final return in FORM GSTR-10, within three months of the effective date of cancellation or the date of order of cancellation, whichever is later. The purpose of the final return is to ensure that the taxpayer discharges any liability that he/she may have incurred under sub-section (5) of the section 29 of the NGST Act. It may be noted that the last date for furnishing of FORM GSTR-10 by those taxpayers whose registration has been cancelled on or before 30.09.2018 has been extended till 31.12.2018 vide notification F.NO.FIN/REV-3/GST/1-08(Pl-I) (Vol.1) : 297 dated the 26th October, 2018.

8. Further, sub-section (5) of section 29 of the NGST Act, read with rule 20 of the NGST Rules states that the taxpayer seeking cancellation of registration shall have to pay, by way of debiting either the electronic credit or cash ledger, the input tax contained in the stock of inputs, semi-finished goods, finished goods and capital goods or the output tax payable on such goods, whichever is higher. For the purpose of this calculation, the stock of inputs, semi-finished goods, finished goods and capital goods shall be taken as on the day immediately preceding the date with effect from which the cancellation has been ordered by the proper officer i.e. the date of cancellation of registration. However, it is clarified that this requirement to debit the electronic credit and/or cash ledger by suitable amounts should not be a prerequisite for applying for cancellation of registration. This can also be done at the time of submission of final return in FORM GSTR-10. In any case, once the taxpayer submits the application for cancellation of his/her registration from a specified date, he/she will not be able to utilize any remaining balances in his/her electronic credit/cash ledger from the said date except for discharging liabilities under GST Act upto the date of filing of final return in FORM GSTR-10. Therefore, the requirement to reverse the balance in the electronic credit ledger is automatically met. In case it is later determined that the output tax liability of the taxpayer, as determined under sub-section (5) of section 29 of the NGST Act, was greater than the amount of input tax credit available, then the difference shall be paid by him/her in cash. It is reiterated that, as stated in sub-section (3) of section 29 of the NGST Act, the cancellation of registration does not, in any way, affect the liability of the taxpayer to pay any dues under the GST law, irrespective of whether such dues have been determined before or after the date of cancellation.

9. In case the final return in FORM GSTR-10 is not filed within the stipulated date, then notice in FORM GSTR-3A has to be issued to the taxpayer. If the taxpayer still fails to file the final return within 15 days of the receipt of notice in FORM GSTR-3A, then an assessment order in FORM GST ASMT-13 under section 62 of the NGST Act read with rule 100 of the NGST Rules shall have to be issued to determine the liability of the taxpayer under sub-section (5) of section 29 on the basis of information available with the proper officer. If the taxpayer files the final return within 30 days of the date of service of the order in FORM GST ASMT-13, then the said order shall be deemed to have been withdrawn. However, the liability for payment of interest and late fee shall continue.

10. Rule 68 of the NGST Rules requires issuance of notices to registered persons who fail to furnish returns under section 39 (FORM GSTR-1, FORM GSTR-3B and FORM GSTR-4), section 44 (Annual Return - FORM GSTR-9 / FORM GSTR-9A / FORM GSTR-9C), section 45 (Final Return - FORM GSTR-10) or section 52 (TCS Return - FORM GSTR-6). It is clarified that issuance of notice would not be required for registered persons who have not made
any taxable supplies during the intervening period (i.e. from the date of registration to the date of application for cancellation of registration) and has furnished an undertaking to this effect.

11. It is pertinent to mention here that section 29 of the NGST Act has been amended by the NGST (Amendment) Act, 2018 to provide for “Suspension” of registration. The intent of the said amendment is to ensure that a taxpayer is freed from the routine compliances, including filing returns under GST Act during the pendency of the proceedings related to suspension. Although the provisions of NGST (Amendment) Act, 2018 have not yet been brought into force, it will be prudent for the field formations not to issue notices for non-filing of return for taxpayers who have already filed an application for cancellation of registration under section 29 of the NGST Act. However, the requirement of filing a final return, as under section 45 of the NGST Act, remains unchanged.

12. It may be noted that the information in table in FORM GST REG-19 shall be taken from the liability ledger and the difference between the amounts in Table 19 and Table 11 of FORM GST REG-16.

13. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

14. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board.

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

Kokima : Printed and published by the Directorate of Printing & Stationery, Nagaland
(Ex-Gazette) No. 51/150/26-10-2018
CIRCULAR-05/2018-GST

Clarification on certain issues related to refund - Reg.

Dated Dimapur, the 26th October, 2018

The Board is in receipt of representations seeking clarification on certain issues relating to refund. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of law across the field formations, the Commissioner, in exercise of its powers conferred by section 108 of the Nagaland Goods and Services Tax Act, 2017 (hereinafter referred to as the “NGST Act”), hereby clarifies the issues as detailed hereunder:

2. Status of refund claim after issuance of deficiency memo and re-credit of electronic credit ledger:

2.1 Para 7.1 of circular No. 59/13/2018-GST dated the 4th September, 2018 clarifies the intent of law in cases where a deficiency memo is issued in respect of a refund claim. In para 7.2 of the said circular, the practise being followed in the field formations was elaborated and it was clarified that show cause notices are not required to be issued (and consequently no orders are required to be issued in FORM GST RFD-04/06) in cases where refund application is not resubmitted after the issuance of a deficiency memo (in FORM GST RFD-03). It was also clarified that once a deficiency memo has been issued against an application for refund, the Circular No. 70/44/2018-GST Page 2 of 3 amount of Input Tax Credit debited under sub-rule (3) of rule 89 of the Nagaland Goods and Services Tax Rules, 2017 (hereinafter referred to as the “NGST Rules”) is required to be re-credited to the electronic credit ledger of the applicant by using FORM GST RFD-01B and the taxpayer is expected to file a fresh application for refund.

2.2 The issue has been re-examined and it has been observed that presently the common portal does not allow a taxpayer to file a fresh application for refund once a deficiency memo has been issued against an earlier refund application for the same period. Therefore, it is clarified that till the time such facility is developed, taxpayers would be required to submit the rectified refund application under the earlier Application Reference Number (ARN) only. Thus, it is reiterated that when a deficiency memo in FORM GST RFD-03 is issued to taxpayers, re-credit in the electronic credit ledger (using FORM GST RFD-01B) is not required to be carried out and the rectified refund application would be accepted by the jurisdictional tax authorities with the earlier ARN itself. It is further clarified that a suitable clarification would be issued separately for cases in which such re-credit has already been carried out.

3. Allowing exporters who have received capital goods under EPCG to claim refund of IGST paid on exports:
3.1 Sub-rule (10) of Rule 96 of the Nagaland Goods and Services Tax Rules, 2017 (hereinafter referred to as “said sub-rule”), restricts exporters from availing the facility of claiming refund of IGST paid on exports in certain scenarios. It was intended that exporters availing benefit of certain notifications would not be eligible to avail the facility of such refund. However, representations have been received requesting that exporters who have received capital goods under the Export Promotion Capital Goods Scheme (hereinafter referred to as “EPCG Scheme”), should be allowed to avail the facility of claiming refund of the IGST paid on exports. GST Council, in its 30th meeting held in New Delhi on 28th September, 2018, had accorded approval to the proposal of suitably amending the said sub-rule along with sub-rule (4B) of rule 89 of the CGST Rules prospectively in order to enable such exporters to avail the said notification facility F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.I)/282 dated the 9th October, 2018 has been issued to carry out the changes recommended by the GST Council. Alongside the amendment carried out in the said sub-rule through the notification F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.I)/257 dated 4th September, 2018 has been rescinded vide notification F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.I)/281 dated the 9th October, 2018.

3.2 For removal of doubts, it is clarified that the net effect of these changes would be that any exporter who himself/herself imported any inputs/capital goods in terms of notification Nos. 78/2017-Customs and 79/2017-Customs both dated 13th October, 2017 shall be eligible to claim refund of the IGST paid on exports till the date of the issuance of the notification F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.I)/282 dated the 9th October, 2018 referred to above.

3.3 Further, after the issuance of notification F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.I)/282 dated the 9th October, 2018, exporters who are importing goods in terms of notification Nos. 78/2017-Customs and 79/2017-Customs both dated 13th October, 2017 would not be eligible for refund of IGST paid on exports as provided in the said sub-rule. However, exporters who are receiving capital goods under the EPCG scheme, either through import in terms of notification No. 79/2017-Customs dated 13th October, 2017 or through domestic procurement in terms of notification F.NO.FIN/REV-3/GST/1/08(Pt-1)/52 dated 26th October, 2017, shall continue to be eligible to claim refund of IGST paid on exports and would not be hit by the restrictions provided in the said sub-rule. All clarifications issued in this regard vide any Circular issued earlier are hereby superseded.

4. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

5. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board.

Sd/-

KESONYU YHOME, IAS
Commissioner of State Taxes
Nagaland: Dimapur

Kohima : Printed and published by the Directorate of Printing & Stationery, Nagaland (Ex-Gazette) No. 52/150/26-10-2018
Clarifications of issues under GST related to casual taxable person and recovery of excess Input Tax Credit distributed by an Input Service distributor – Reg.

Representations have been received seeking clarification on certain issues under the GST laws. The same have been examined and the clarifications on the same are as below:

<table>
<thead>
<tr>
<th>S.No</th>
<th>Issue</th>
<th>Clarification</th>
</tr>
</thead>
</table>
| 1    | Whether the amount required to be deposited as advance tax while taking registration as a casual taxable person (CTP) should be 100% of the estimated gross tax liability or the estimated tax liability payable in cash should be calculated after deducting the due eligible ITC which might be available to the CTP. | 1. It has been noted that while applying for registration as a casual taxable person, the FORM GST RFG-1 (S. No. 11) seeks information regarding the “estimated net tax liability” only and not the gross tax liability.  
2. It is accordingly clarified that the amount of advance tax which a casual taxable person is required to deposit while obtaining registration should be calculated after considering the due eligible ITC which might be available to such taxable person. |
| 2    | As per section 27 of the Nagaland Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act), period of operation by causal taxable person is ninety days with provision for extension of same by the proper officer for a further period not exceeding ninety days. Various representations have been received for further extension of the said period beyond the period of 180 days, as mandated in law. | 1. It is clarified that in case of long running exhibitions (for a period more than 180 days), the taxable person cannot be treated as a CTP and thus such person would be required to obtain registration as a normal taxable person.  
2. While applying for normal registration the said person should upload a copy of the allotment letter granting him permission to use the premises for the exhibition and the allotment letter/consent letter shall be treated as the proper document as a proof for his place of business.  
3. In such cases he would not be required to pay advance tax for the purpose of registration.  
4. He can surrender such registration once the exhibition is over. |
| 3    | Representations have been received regarding the manner of recovery of excess credit distributed by an Input Service Distributor (ISD) in contravention of the provisions contained in section 20 of the NGST Act. | 1. According to Section 21 of the NGST Act where the ISD distributes the credit in contravention of the provisions contained in section 20 of the NGST Act resulting in excess distribution of credit to one or more recipients of credit, the excess credit so... |
2. The recipient unit(s) who have received excess credit from ISD may deposit the said excess amount voluntarily along with interest if any by using FORM GST DRC-03.

3. If the said recipient unit(s) does not come forward voluntarily, necessary proceedings may be initiated against the said unit(s) under the provisions of section 73 or 74 of the NGST Act as the case may be. FORM GST DRC-07 can be used by the tax authorities in such cases.

4. It is further clarified that the ISD would also be liable to a general penalty under the provisions contained in section 122(1)(ix) of the NGST Act.

2. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

3. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board.

Sd/-

KESONYU YHOME, IAS
Commissioner of State Taxes
Nagaland: Dimapur
CIRCULAR-07/2018-GST

No. CT/LEG/GST-CR/13/17/1301: Dated Dimapur, the 26th October, 2018

Circular to clarify the procedure in respect of return of time expired drugs or medicines - Reg.

Various representations have been received seeking clarification on the procedure to be followed in respect of return of time expired drugs or medicines under the GST laws. The issues raised in the said representations have been examined and to ensure uniformity in the implementation of the law across the field formations, the Commissioner, in exercise of its powers conferred under section 168 of the Nagaland Goods and Services Tax Act, 2017 (hereinafter referred to as the “NGST Act”) hereby clarifies the issue in succeeding paragraphs.

2. The common trade practice in the pharmaceutical sector is that the drugs or medicines (hereinafter referred to as “goods”) are sold by the manufacturer to the wholesaler and by the wholesaler to the retailer on the basis of an invoice/bill of supply as case may be. It is significant to mention here that such goods have a defined life term which is normally referred to as the date of expiry. Such goods which have crossed their date of expiry are colloquially referred to as time expired goods and are returned back to the manufacturer, on account of expiry, through the supply chain.

3. It is clarified that the retailer/wholesaler can follow either of the below mentioned procedures for the return of the time expired goods:

(A) Return of time expired goods to be treated as fresh supply:

a) In case the person returning the time expired goods is a registered person (other than a composition taxpayer), he may, at his option, return the said goods by treating it as a fresh supply and thereby issuing an invoice for the same (hereinafter referred to as the “return supply”). The value of the said goods as shown in the invoice on the basis of which the goods were supplied earlier may be taken as the value of such return supply. The wholesaler or manufacturer, as the case may be, who is the recipient of such return supply, shall be eligible to avail Input Tax Credit (hereinafter referred to as “ITC”) of the tax levied on the said return supply subject to the fulfillment of the conditions specified in Section 16 of the NGST Act.

b) In case the person returning the time expired goods is a composition taxpayer, he may return the said goods by issuing a bill of supply and pay tax at the rate applicable to a composition taxpayer. In this scenario there will not be any availability of ITC to the recipient of return supply.

c) In case the person returning the time expired goods is an unregistered person, he may return the said goods by issuing any commercial document without charging any tax on the same.
d) Where the time expired goods which have been returned by the retailer/wholesaler are destroyed by the manufacturer, he/she is required to reverse the ITC availed on the return supply in terms of the provisions of clause (h) of sub-section (5) of section 17 of the NGST Act. It is pertinent to mention here that the ITC which is required to be reversed in such scenario is the ITC availed on the return supply and not the ITC that is attributable to the manufacture of such time expired goods.

Illustration: Suppose the manufacturer has availed ITC of Rs. 10 i.e. at the time of manufacture of medicines valued at Rs. 100. At the time of return of such medicine on the account of expiry, the ITC available to the manufacturer on the basis of fresh invoice issued by wholesaler is Rs. 15. So, when the time expired goods are destroyed by the manufacturer, he would be required to reverse ITC of Rs. 15 and not of Rs. 10.

(b) Return of time expired goods by issuing Credit Note:

a) As per sub-section (1) of Section 34 of the NGST Act the supplier can issue a credit note where the goods are returned back by the recipient. Thus, the manufacturer or the wholesaler who has supplied the goods to the wholesaler or retailer, as the case may be, has the option to issue a credit note in relation to the time expired goods returned by the wholesaler or retailer, as the case may be. In such a scenario, the retailer or wholesaler may return the time expired goods by issuing a delivery challan. It may be noted that there is no time limit for the issuance of a credit note in the law except with regard to the adjustment of the tax liability, in case of the credit notes issued prior to the month of September following the end of the financial year and those issued after it.

b) It may further be noted that if the credit note is issued within the time limit specified in sub-section (2) of section 34 of the NGST Act, the tax liability may be adjusted by the supplier, subject to the condition that the person returning the time expired goods has either not availed the ITC or if availed, has reversed the ITC so availed against the goods being returned.

c) However, if the time limit specified in sub-section (2) of section 34 of the NGST Act has lapsed, a credit note may still be issued by the supplier for such return of goods but the tax liability cannot be adjusted by him in his hands. It may further be noted that in case time expired goods are returned beyond the time period specified in the sub-section (2) of section 34 of the NGST Act and a credit note is issued consequently, there is no requirement to declare such credit note on the common portal by the supplier (i.e. by the person who has issued the credit note) as tax liability cannot be adjusted in this case.

d) Further, where the time expired goods, which have been returned by the retailer/wholesaler, are destroyed by the manufacturer, he/she is required to reverse the ITC attributable to the manufacture of such goods, in terms of the provisions of clause (h) of sub-section (5) of section 17 of the NGST Act. This has been illustrated in table below:

<table>
<thead>
<tr>
<th>Date of Supply of goods from manufacturer/wholesaler to wholesaler/retailer</th>
<th>Date of return of time expired goods from retailer/wholesaler to wholesaler/manufacturer</th>
<th>Treatment in terms of tax liability &amp; credit note</th>
</tr>
</thead>
<tbody>
<tr>
<td>Case 1</td>
<td>1st July, 2017</td>
<td>20th September, 2018</td>
</tr>
<tr>
<td>--------</td>
<td>----------------</td>
<td>---------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Credit note will be issued by the supplier (manufacturer / wholesaler) and the same to be uploaded by him on the common portal. Subsequently, tax liability can be adjusted by such supplier provided the recipient (wholesaler / retailer) has either not availed the ITC or if availed has reversed the ITC.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Case 2</th>
<th>1st July, 2017</th>
<th>20th October, 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Credit note will be issued by the supplier (manufacturer / wholesaler) but there is no requirement to upload the same on the common portal. Subsequently tax liability cannot be adjusted by such supplier.</td>
</tr>
</tbody>
</table>

3. It may be noted that though this circular discusses the scenarios in relation to return of goods on account of expiry of the same, it may be applicable to such other scenarios where the goods are returned on account of reasons other than the one detailed above.

4. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

5. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board.

Sd/-

KESONYU YHOME, IAS
Commissioner of State Taxes
Nagaland, Dimapur

Kohima: Printed and published by the Directorate of Printing & Stationery, Nagaland (Ex-Gazette) No. 54/150/26-10-2018
NOTIFICATION

Dated: 23rd April, 2019

F.NO.FIN/REV-3/GST/1/08 (Pt-I)(Vol.1)/122::

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. (1) These rules may be called the Nagaland Goods and Services Tax (Thirty First Amendment) Rules, 2019.

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

2. In the Nagaland Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 23, in sub-rule (1), after the first proviso, the following provisos shall be inserted, namely:

   “Provided further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

   Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration”.

3. In the said rules, in rule 62,-

   a) in the marginal heading, for the words “Form and manner of submission of quarterly return by the composition supplier”, the words “Form and manner of submission of statement and return” shall be substituted;

   b) in sub-rule (1), -
(i) for the portion beginning with the words and figures “paying tax under section 10” and ending with letters and figures “FORM GSTR-4”, the following shall be substituted, namely:-

“paying tax under section 10 or paying tax by availing the benefit of notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/78, dated the 7th March, 2019, shall-

(i) furnish a statement, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in FORM GST CMP-08, till the 18th day of the month succeeding such quarter; and

(ii) furnish a return for every financial year or, as the case may be, part thereof in FORM GSTR-4, till the thirtieth day of April following the end of such financial year”;

(ii) the proviso shall be omitted;

c) in sub-rule (2), for the portion beginning with the words “return under” and ending with the words “other amount”, the following shall be substituted, namely:-

“statement under sub-rule (1) shall discharge his liability towards tax or interest”;

d) in sub-rule (4),-

(i) after the words and figures “opted to pay tax under section 10” the words, letters, figures and brackets “or by availing the benefit of notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/78, dated the 7th March, 2019” shall be inserted;

(ii) in the Explanation,-

(A) after the words “not be eligible to avail”, the word “of” shall be omitted;

(B) after the words “opting for the composition scheme”, the words, letters, figures and brackets “or opting for paying tax by availing the benefit of
notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/78, dated the 7th March, 2019" shall be inserted;

c) in sub-rule (5), for the words, figures and letters "the details relating to the period prior to his opting for payment of tax under section 9 in FORM GSTR-4 till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier", the words, letters and figures "a statement in FORM GST CMP-08 for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in FORM GSTR-4 for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls" shall be substituted;

d) after sub-rule (5), the following sub-rule shall be inserted, namely:

"(6) A registered person who ceases to avail the benefit of notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/78, dated the 7th March, 2019, shall, where required, furnish a statement in FORM GST CMP-08 for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the quarter in which the date of cessation takes place and furnish a return in FORM GSTR - 4 for the said period till the thirtieth day of April following the end of the financial year during which such cessation happens".

4. In the said rules, after FORM GST CMP-07, the following form shall be inserted, namely:

"Form GST CMP - 08
[See rule 62]"

Statement for payment of self-assessed tax
3. Summary of self-assessed liability

(Amount in ₹ in all tables)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Description</th>
<th>Value</th>
<th>Integrated tax</th>
<th>Central tax</th>
<th>State/ UT tax</th>
<th>Cess</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Outward supplies (including exempt supplies)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Inward supplies attracting reverse charge including import of services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Tax payable (1+2)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Interest payable, if any</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Tax and interest paid</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4. Verification

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

1. The taxpayer paying tax under the provisions of section 10 of the Nagaland Goods and Services Tax Act, 2017 or by availing the benefit of notification F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/78, dated the 7th March, 2019 shall make payment of tax on quarterly basis by the due date.

2. Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.

3. Negative value may be reported as such if such value comes after adjustment.

4. If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilizing the same in that tax period.

5. Interest shall be leviable if payment is made after the due date.

6. "Nil" Statement shall be filed if there is no tax liability due during the quarter.

5. In the said rules, in FORM GST REG-01, after instruction number 16, the following instruction shall be inserted, namely:

"17. Taxpayers who want to pay tax by availing benefit of notification F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/78, dated 07.03.2019, as amended, shall indicate such option at serial no. 5 and 6.1(iii) of this Form."

Sd/-
TALIREMBA
Officer on Special Duty (Finance)
F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/123

In exercise of the powers conferred by section 148 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 notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/78, dated the 7th March, 2019, (hereinafter referred to as “the said notification”) as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in FORM GST CMP-08 of the Nagaland Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in FORM GSTR-4 of the Nagaland Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished FORM GST CMP-08 and FORM GSTR-4 as provided in para 2 and para 3 above.

Sd/-
TALIREMBA
Officer on Special Duty (Finance)
NOTIFICATION

Dated: 23rd April, 2019

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/124

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 appoints the 21st day of June, 2019, as the date from which the provisions of the Nagaland Goods and Services Tax (Twenty Eighth) Amendment Rules, 2018 rule 12 of notification F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/12, dated the 31st December, 2018, shall come into force.

Sd/-
TALIREMBA
Officer on Special Duty (Finance)

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WHEREAS, sub-section (2) of section 29 of the Nagaland Goods and Services Tax Act, 2017 (hereinafter referred to as the ‘NGST Act’) provides for cancellation of registration by proper officer in situations described in clause (a) to clause (e) as under:

(a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or

(b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or

(c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or

(d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or

(e) registration has been obtained by means of fraud, willful misstatement or suppression of facts.

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.

AND WHEREAS, sub-section (1) of section 169 of the NGST Act provides for service of notice (opportunity of being heard); clause (c) and (d) of said sub-section are as under:

(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or

(d) by making it available on the common portal; or

AND WHEREAS, sub-section (1) of Section 30 provides for revocation of cancellation of the registration within thirty days from the date of service of the cancellation order.
AND WHEREAS, sub-section (1) of section 107 of the NGST Act provides for filing appeal by any person aggrieved by any decision or order passed by an adjudicating authority within three months from the date on which the said decision or order is communicated to such person and sub-section (4) of section 107 of the NGST Act empowers the Appellate Authority that it may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of one month.

AND WHEREAS, a large number of registrations have been cancelled under sub-section (2) of section 29 of the NGST Act by the proper officer by serving notices as per clause (c) and clause (d) of sub-section (1) of section 169 of the NGST Act and the period of thirty days provided for revocation of cancellation order in sub-section (1) of section 30 of the NGST Act, the period for filing appeal under section (1) of section 107 of the NGST Act and also the period of condoning the delay provided in sub-section (4) of Section 107 of the NGST Act has elapsed; the registered persons whose registration have been cancelled under sub-section (2) of section 29 of the NGST Act are unable to get their cancellation of registration revoked despite having fulfilled all the requirements for revocation of cancellation of registration. GST being a new Act, these taxpayers were not familiar with the manner of service of notice by e-mail or making available at portal in comparison to earlier regime where manual service of notice was provided, as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (1) of section 30 of the NGST Act;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Nagaland Goods and Services Tax Act, 2017, the State Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

Short title.—This Order may be called the Nagaland Goods and Services Tax (Fifth Removal of Difficulties) Order, 2019.-

In sub-section (1) of section 30 of the said Act, the following proviso shall be inserted, namely: -

"Provided that the registered person who was served notice under sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and
who could not reply to the said notice, thereby resulting in cancellation of his registration certificate and is hence unable to file application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act, against such order passed up to 31.03.2019, shall be allowed to file application for revocation of cancellation of the registration not later than 22.07.2019.

Sd/-
TALIREMBA
Officer on Special Duty (Finance)
CORRIGENDUM

Dated: 25th April, 2019

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/126:

In the notification of the Government of Nagaland, Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/111, dated the 29th March, 2019, -

(a) at page 3,

in line 24, in column (5) of the table, for "tax" read "state tax"; and

in line 27, in column (5) of the table, for "eighteen" read "nine".

(b) at page 26, in line 32, for "18" read "18 (9 + 9)".

Sd/-

TALIREMBA
Officer on Special Duty (Finance)
NOTIFICATION

Dated: 10th May, 2019

F.No.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/131:

In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.No.FIN/REV-3/GST/1/08 (Pt-1) “N”, dated the 30th June, 2017, namely:

In the said notification,

(i) in the Table, against serial number 3, in items (ic) and (ii), in the entries in column (5), for the figures and letters “10th”, wherever they occur, the figures and letters “20th” shall be substituted;

(ii) in Annexure IV, for the figures and letters “10th”, at both the places where they occur, the figures and letters “20th” shall be substituted.

Sd/-
TALIREMBA
Officer on Special Duty (Finance)

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F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/140 ::

In the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/05, dated 31st December, 2018,-

(i) at page 3, in column (3) of the table after (i), the following explanation shall be inserted:

Explanation:- This entry shall be read in conjunction with serial number 234 of Schedule I of the notification F.NO.FIN/REV-3/GST/1/08 (Pt-1)“D” dated 30th June, 2017.

2. This Corrigendum shall be deemed to have come into force with effect from the 1st day of January, 2019.

Sd/-
TALIREMBA
Officer on Special Duty (Finance)
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