

**GOVERNMENT OF NAGALAND**

**FINANCE DEPARTMENT**

**(REVENUE BRANCH)**

**Dated: 11th July, 2017**

**CIRCULAR**

**F.NO. FIN/REV-3/GST/1/08 (Pt-1):** Pursuant to the roll out of the GST regime, during the transitional period, Government departments and establishments are hereby advised to adhere to the following in relation to supplies and contracts:

<b>SI.No.</b>	<b>Nature of Supply/Contract and payment</b>	<b>Applicability of VAT/GST</b>
<b>1.</b>	Contractors who had entered into contract for supply or execution of works contract prior to 1st July 2017 and also completed the supply of goods or contract works prior to July 2017, but payments received after 1st July 2017.	VAT will be applicable
<b>2.</b>	Contractors who had entered into contract for supply or execution of works contract prior to 1st July 2017 but partly supplied or executed works contract before 1st July and after 1st July:	
	a. supply made or execution of works contract done after 1 <sup>st</sup> July 2017	GST will be payable
	b. Supply made or execution done prior to 1st July 2017 but part or full payment released after 1st July 2017	Will not attract GST but VAT law will continue to be applicable until all payments are released.

**(Taliremba)**

**Officer on Special Duty (Finance)**

**Dated: 11th July, 2017**