



# THE NAGALAND GAZETTE

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**PART-IIA**

**NOTIFICATION**

**Dated Kohima the 3<sup>rd</sup> May ,2019**

**NO.LIT-1347/20-15**: In pursuance of the Supreme Court Judgement dated 31.03.2014 passed in W.P (C) No.523,524/2001 (The Association of Retired Judges of the Supreme Court and High Courts of India Vs The Union of India & Ors) , the Governor of Nagaland is pleased to grant medical benefit to the retired Chief Justice and Judges of the High Courts (including their spouses and their dependent family members)

1. All facilities at par with the sitting judges;
2. Reimbursement shall be provided for medical treatment in private hospitals without prior approval of the State Government.
3. The Registrar General of the High Court shall be the sanctioning authority
4. Reimbursement shall be provided for treatment taken in any other state;
5. Cashless facility.

This is issued with the concurrence of the Finance Department vide their RFCV/ESTT. NO. 04/10 dated 05/03.2019 and concurrence of the Health & Family Welfare Department dated 18-02-2019

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

**ORDER**

**Dated Kohima the,17<sup>th</sup> May, 2019.**

**NO.WH/EST/29/2018/55**: On the recommendation of the State Medical Board, the Governor of Nagaland is pleased to confirm the service of Er. Theruovituo Pienyu, Sub Divisional Officer (SDO) under Nagaland Public Works Department (NPWD) in the pay matrix level 13 (56100-177500) against the permanent post of Sub Divisional Officer (Class-I Gazetted) with immediate effect.

This confirmation will confer no right to the concerned Officer to claim Seniority over his seniors in the cadre.

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

**NOTIFICATION**Dated Kohima, the 31<sup>st</sup> May 2019.

**No.IDA/ESTT-19/2007/38:** On the recommendation of the Departmental Promotion Committee, the Governor of Nagaland is pleased to order regular promotion of the following Inspectors of Industries to the post of Assistant Director/Functional Manager (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 **w.e.f 06/03/2019**.

Sl. No	Name	Promoted to	Place of posting
1.	Smt. N. Abeno Lotha	Assistant Director/ Functional Manager	DIC, Zunheboto
2.	Shri I. Nochet	Assistant Director/ Functional Manager	DIC, Mokokchung
3.	Shri Khekihe K Zhimo	Assistant Director/ Functional Manager	DIC, Peren

Sd/-

**SENTIWAPANG AIER**

Joint Secretary to the Govt. of Nagaland

**NOTIFICATION**Dated Kohima, the 4<sup>th</sup> June, 2019

**GAB-I/PHEK/ESTT/1/2018/227:** On the recommendation of the DPC held on 29.05.2019, The Governor of Nagaland is pleased to regularise the Officiating Promotion of Shri. Khuvotso Rhakho, PA to DC under the establishment of Deputy Commissioner, Phek, (Class II Gazetted) in the Level-12 of the Pay Matrix with all other allowances as admissible under Rules in force in the state from time to time with effect from 06.12.2018.

Sd/-

**ROVILATUO MOR, IAS**  
Commissioner & Secretary  
to the Govt. of Nagaland.

**NOTIFICATION**Dated Kohima, the 3<sup>rd</sup> June, 2019

NO. PAR – B/5/2008 (PART) : In exercise of the powers conferred by Article 318 and proviso to Article 320 (3) of the Constitution of India, the Governor of Nagaland is pleased to make the following rules further to amend the Nagaland Public Service Commission (Chairman, Members & Staff) Regulations, 2008, namely:-

1. (1) These rules may be called the Nagaland Public Service Commission (Chairman, Member & Staff) (9<sup>th</sup> Amendment) Regulations, 2019.

(2) *They shall come into force with effect from the 01<sup>st</sup> of January, 2018.*

2. Amendment of Regulation 4 (1)

The entries under Regulation 4 (1) of the Nagaland Public Service Commission (Chairman, Members & Staff) Regulations, 2008, may be substituted by the following, viz.

Regulation 4 (1) : There shall be paid to the Chairman a monthly salary of ₹ 2,04,000/- (fixed) and to each of the Members a monthly salary of ₹ 1,90,400/- (fixed) or as the Governor may fix from time to time. In addition to the fixed pay, the Chairman and other members shall be entitled to free quarters or House Rent Allowance if no quarters is provided, Dearness Allowance and all other allowances as are admissible from time to time to the highest grade of the State Government servants.

Sd/-

**VEKHO PURO***Under Secretary to the Govt. of Nagaland***NOTIFICATION**Dated Kohima the 4<sup>th</sup> June, 2019

**GAB-12/LLG/22/2012/226:** On the recommendation of the DPC held on 29.05.2019, The Governor of Nagaland is pleased to regularise the Officiating Promotion of Shri. Ejei Phom, PA to DC under the establishment of Deputy Commissioner, Longleng, (Class II Gazetted) in the Level-12 of the Pay Matrix with all other allowances as admissible under Rules in force in the state from time to time with effect from 30.11.2018.

Sd/-

**ROVILATUO MOR, IAS**  
Commissioner & Secretary  
to the Govt. of Nagaland.

**NOTIFICATION**Dated Kohima the 6<sup>th</sup> June, 2019.

No. WH/EST/28/78(P-I-II)/51:: In continuation of this Department's Notification of even number dated 05.03.2019 and on the receipt of Character and Antecedent Verification Report, the Governor of Nagaland is pleased to confirm the provisional appointment of the following persons in order of merit to the post of SDO (Class-I Gazetted) under the Nagaland Public Works Department in the Pay Matrix Level-13 (56100-177500) pm plus all other allowances as are admissible under rules in force in Nagaland from time to time.

Sl. No	Name	Designation
1	Shri. Kevika Z	SDO
2	Shri. Longkai N. Chemdok	SDO

2. Their appointment shall be effective from the date of joining the provisional appointment made vide this Department's Notification of even number dated 05.03.2019

Sd/-

**M. BENJONGNUNGSANG**

Deputy Secretary to the Government of Nagaland.

**NOTIFICATION**Dated Kohima, the 6<sup>th</sup> June 2019

LR/1-73/ESTT/2012: In pursuance of the Notification No. LR/1-2/ESTT-CRC/2016 dt 29/05/2019, the Governor of Nagaland is pleased to order the upgradation and Re-designation of 11 (eleven) Land Records & Survey Officer / 1 (one) Training Officer (Survey Training Institute) posts (Class-II Gazetted) in the Level – 12 (43700 – 138500) to that of 11 (eleven) District Land Records & Survey Officer / 1 (one) Principal, STI (Class-1 Gazetted) in Level – 13 (56100 – 177500) along with the following incumbents under the Directorate of Land records & Survey Department with immediate effect.

1. Shri. Merenkaba Pongen, DLRSO
2. Shri. Vitholie Kire, DLRSO
3. Shri M.I Chaba Chang, DLRSO
4. Shri. Zhaphizo, DLRSO
5. Shri. T. Ching kai Konyak, DLRSO
6. Shri. N. Onenth, DLRSO
7. Shri. Imotangba Jamir, DLRSO
8. Shri Yanbemo Ovung, DLRSO
9. Shri. Zakiesoatuo Lhoungu, Principal, STI
10. Shri. Imtiyanger Imsong, DLRSO
11. Shri. Phenrongwi Zeliang, DLRSO
12. Shri. Sangthing Khamniungan, DLRSO

Sd/-

**TIKUMBA JAMIR**

Under Secretary to the Govt. of Nagaland

**NOTIFICATION**Dated Kohima, the 6<sup>th</sup> June, 2019

LR/1-73/ESTT/2012-1: In pursuance of the Notification No. LR/1-2/ESTT-CRC/2016 dt 29/05/2019, the Governor of Nagaland is pleased to order the upgradation of the following post along with the incumbent under the Directorate of Land Records & Survey Department with immediate effect.

- i. Upgradation of 1 (one) post of Deputy Director in Level – 15 (67300 – 189300) to that of Joint Director in Level – 16 (79900-13700) - Shri. L. Khuming, Deputy Director to Joint Director.
- ii. Upgradation of 2 (two) posts of Assistant Director in the Level – 14 (57400 – 181600) to that of Deputy Director in Level – 15 (67300 – 189300) and consequently abolishing the post of Assistant Director – Shri. Razu-o Dozo, Assistant Director to Deputy Director.

Sd/-

**TIAKUMBA JAMIR**

Under Secretary to the Govt. of Nagaland

**NOTIFICATION**Dated Kohima, the 6<sup>th</sup> June, 2019

No.AR-1/ATI-122/PF/2019 : : In continuation of this Department's Notification No.AR-1/ATI-7/APPT/96(PT) dated 10/04/2019 and on the receipt of Character and Antecedent Verification Report, the Governor of Nagaland is pleased to confirm the appointment of Shri. Peter Konyak to the post of Lecturer (Computer), Class-I Gazetted in the Administrative Training Institute, Nagaland, Kohima in the Pay Matrix Level-14 (57400-181600) plus all other allowances as are admissible under rules in Nagaland from time to time.

2. His appointment shall be effective from the date of joining the provisional appointment made vide this Department's Notification No.AR-1/ATI-7/APPT/96(PT) dated 10/04/2019.

3. The appointee will be on probation for a period of 2 (two) years with effect from the date of joining the provisional appointment. On completion of the probation period, he shall be considered for service confirmation subject to fulfilment of conditions under rules in force.

4. He will be liable to be discharged from the service if he fails to fulfil the required conditions as laid down from time to time during the period of probation.

Sd/-

**LIVITOLI SUKHALU**

Under Secretary to the Government of Nagaland

**NOTIFICATION**Dated Kohima, the 06<sup>th</sup> June, 2019.

NO. HE/7-2/2005 /// On the recommendation of the Departmental Promotion Committee meeting held on 24.04.2019, the Governor of Nagaland is pleased to regularize the officiating promotion of the 3(three) Officers under the Directorate of Higher Education, Nagaland with effect from the date mentioned against each as below;

Sl. No.	Name	Name of the Post	Date of regularization
1.	Smti. Sedele Lohe	Registrar, Directorate of Higher Education	01.07.2017
2.	Smti. Watisangla	Assistant Superintendent, Directorate of Higher Education	01.12.2015
3.	Smti. Asangla Jamir	Assistant Superintendent, Directorate of Higher Education	01.07.2017

Sd/-

**EREBE LUNGALANG**

Under Secretary to the Govt. of Nagaland.

**ORDER**Dated Kohima, the 10<sup>th</sup> June, 2019

No.GAB-10/NLH/87: The room rates at Nagaland House, Shillong are hereby revised as per the rates given below with immediate effect.

Sl. No.	TYPE OF ROOMS	REVISED RATES
1	VVIP BUNGALOW Room No. 111 & 222	Officials on duty - ₹.1,000/-
		Private - ₹.1,500/-
2	SUITE Room No. 103, 203, 205, 301 & 305	Officials on duty - ₹.800/-
		Private - ₹.1,200/-
3	DELUXE Room No. 101, 201, 206, 303, 304, 306 & 308	Officials on duty - ₹.700/-
		Private - ₹.1,000/-
4	EXECUTIVE Room No. 102, 202, 204, 302 & 307	Officials on duty - ₹.600/-
		Private - ₹.800/-
5	DORMITORY	Officials on duty - ₹.100/- Per person
		Private - ₹.200/- per person
		Students - ₹.100/- per person

**Note:** Any anomalies detected maybe intimated to the Government at the earliest.

Sd/-

**NUSIETA RHAKHO**

Joint Secretary to the Govt. of Nagaland

**ORDER**Dated Kohima, the 7<sup>th</sup> June, 2019.

**No. FIN/LOT-06/2006 (Pt.1)/822:** On the recommendation of the Departmental Promotion Committee held on 28.05.2019, the Governor of Nagaland is pleased to regularize the service of the following Officers of the Directorate of Nagaland State Lotteries, Kohima as per the details given below:

Sl. No.	Name	Designation in which regularized	Date of Promotion (Officiating)	Effective Date of Regularization
1.	2.	3.	4.	5.
1.	Shri. M.Wapang Jamir	Superintendent	08.03.2017	03.04.2017
2.	Smti. Emilo Ovung	Superintendent	04.07.2017	04.07.2017

Sd/-

**ZANBENI ODYUO**

Deputy Secretary to the Govt. of Nagaland.

**NOTIFICATION**Dated Kohima the 11<sup>th</sup> June, 2019.

NO.WH/EST/98/2013/74:In continuation of this Department's Notification of even No. Dt. 27.02.19 and on receipt of Character and Antecedents Verification Report, the Governor of Nagaland is pleased to confirm appointment of the following to the post of Junior Engineer (Class-II Gazetted) in order of merit under the Public Works Department (Mechanical) in the Pay Matrix Level-11 (40800- 129200/-) pm plus all other allowances as are admissible under rules in force in Nagaland from time to time.

Sl.No	Name	Designation
1	Shri. Petevi Mekro	Junior Engineer
2	Shri. R. Lithrise Sangtam	Junior Engineer

2. Their appointment shall be effective from the date of joining the provisional appointment made vide this Department's Notification of even number dated 27.02.19.
3. Other terms and conditions remains the same.

Sd/-

**M. BENJONGNUNGSANG**

Deputy Secretary to the Govt. of Nagaland

**NOTIFICATION**Dated Kohima, the 10<sup>th</sup> June 2019

**No. I&C/ESTT-70/11/43::** The Governor of Nagaland is pleased to confirm the service of the following officials under the Industries & Commerce Department, Nagaland against the post in the scale of pay indicated as given below:-

Sl. No.	Name of the Officer	Designation	Scale of Pay
1.	Shri W. Chingang Konyak	General Manager	Level – 15 67300-189300
2.	Smt. T. Lemnon Wangsha	Functional Manager	Level -14 57400-181600
3.	Smt. Y. Shoiyan Konyak	Functional Manager	Level -14 57400-181600

Sd/-

**HELUIBE'ZELIANG**

Joint Secretary to the Government of Nagaland

**MEMORANDUM**Dated Kohima, the 10<sup>th</sup> June, 2019

NO: POL/ESTT/MISC/4/2019

In supercession to this department's Memorandum No.POL-1/ESTT/24/2009 dated 25-05-2010 regarding repatriation of (IR) personnel to Non-(IR) units, the Department considering that, India Reserve (IR) Battalion being operational units, maintaining high professional competency and fitness at all times which are essential to perform regular law and order duties covering the entire state and outside the state is found taxing considering the rigorous duties performed by the personnel. Hence, the following criteria/provision and posting of NAP (IR personnel for repatriation to Non-(IR) units is as under:-

1. That the repatriation age for transfer from IR to Non-IR is 38 years for Male and 35 years for Female, the length of service may not be counted.
2. That this policy will be applicable only for the rank of Constable.
3. The process of repatriation will be based on seniority and as per availability of vacancies in Non-IR units.

Sd/-

**CHUBASANGLA LONGKUMER**

Under Secretary to the Govt. of Nagaland.

NOTIFICATIONDated Kohima the 11<sup>th</sup> June, 2019.

NO.WH/EST/JE/1/2019/73: In continuation of this Department's Notification of even No. Dt. 01.03.19 and on receipt of Character and Antecedents Verification Report, the Governor of Nagaland is pleased to confirm appointment of the following to the post of Junior Engineer (Class-II Gazetted) in order of merit under the Nagaland Public Works Department (NPWD) in the Pay Matrix Level-11 (40800-129200/-) pm plus all other allowances as are admissible under rules in force in Nagaland from time to time.

<i>Sl.No</i>	<i>Name</i>	<i>Designation</i>
1	Shri. Mhonjan R. Lotha	Junior Engineer
2	Shri. Kumugra K. Shohe	Junior Engineer
3	Shri. Wecie Lomi	Junior Engineer
4	Shri. Konathung N. Kyong	Junior Engineer
5	Shri. Lankonthung C. Jami	Junior Engineer
6	Shri. Tzuraba Jamir	Junior Engineer
7	Shri. Dziesevolie Khro	Junior Engineer
8	Shri. Kekhric Lhousa	Junior Engineer
9	Smti. Kumzukenla Pongen	Junior Engineer
10	Shri. Khriezc Kiso	Junior Engineer
11	Shri. Rulin. T	Junior Engineer
12	Shri. Sumo.	Junior Engineer
13	Shri. Longsh mong	Junior Engineer
14	Smti. Asuile Uiegise	Junior Engineer
15	Smti. Avila	Junior Engineer

2. Their appointment shall be effective from the date of joining the provisional appointment made vide this Department's Notification of even number dated 01.03.19.
3. Other terms and conditions remains the same.

Sd/-

**M. BENJONGNUNGSANG**  
Deputy Secretary to the Govt. of Nagaland

CORRIGENDUMDated Kohima the 19<sup>th</sup> June, 2019.

NO.WH/EST/39/82/105 :: Kindly read as '**Er. Medongonu Julian**' instead of '**Er. Medongunu Julian**' appearing at Sl. No 2 and the date of joining service as '**31.10.2012**' instead of '**31.10.2013**' appearing at Sl. No. 2 and 3 of this Department's notification of even number dated 25.04.2019.

Sd/-

**M. BENJONGNUNGSANG**  
Deputy Secretary to the Government of Nagaland.

**NOTIFICATION**Dated Kohima the, 12<sup>th</sup> June, 2019

**No. LRD/ESTT-22/2005::** In exercise of the power conferred under 17 of the Nagaland Land Resources Development Department Service Rules, 2008 (class I & II), the service of the following Officer is hereby declared confirmed against the permanent post indicated below:-

Sl No.	Names	Present post held	Post in which service is to be confirmed	Scale of pay in which post is confirmed
1.	Shri. Menuosietuo Tseikha	DPO	Asst. Project Officer (APO)	Rs.6000-175-200-9750/-
2.	Shri. V. Vikugha Sema	DPO	Assistant Inspector	Rs. 3200-85-4900/-

Sd/-

**IMTIWAPANG AO**

Under Secretary to the Govt. of Nagaland

**NOTIFICATION**Dated Kohima the 11<sup>th</sup> June, 2019.

NO.WH/EST/24/2000/67: Consequent upon creation of new Mechanical Sub-Division, Peren under Mechanical Engineer, Division-I, Kohima and subsequent upgradation of senior-most post of Junior Engineer to that of Assistant Mechanical Engineer (Class-I Gazetted) notified vide WH/EST/24/2000 Dt. 15.01.18, the Governor of Nagaland is pleased to accord officiating promotion of Er. I. Lipokmeren Ao, Junior Engineer(Mechanical) under PWD (Mechanical), ME-I, Kohima to the post of Assistant Mechanical Engineer (Class-I Gazetted) in the Pay Matrix Level-13 (56100-177500/-) pm plus all other allowances as are admissible under rules in force in Nagaland from time to time with effect from the date of taking over charge.

2. The above officiating promotion is subject to regularization by the DPC within 3(three) months or the order stands reversed.
3. This has the clearance of P&AR Department (O.M Cell) vide U.O No. 767 Dt. 17.11.18

Sd/-

**M. BENJONGNUNGSANG**

Deputy Secretary to the Govt. of Nagaland

**NOTIFICATION**Dated Kohima, the 14<sup>th</sup> June, 2019.

No.WH/EST/73/2014/85: The Governor of Nagaland is pleased to re-declare the Central Division PWD (H) Kohima as Permanent Division.

This issues with reference to the Finance Department observation vide their U.O. No. 62 dated 27.09.2018.

Sd/-

**M. BENJONGNUNGSANG**

Deputy Secretary to the Govt. of Nagaland.

**NOTIFICATION**Dated Kohima, the 11<sup>th</sup> June, 2019

**No. SW/ESTT-9/2013 (Vol.II):** : In the interest of Public service, the Government of Nagaland is pleased to constitute a **Cadre Review Committee** consisting of the following members to examine the **Nagaland Social Welfare Service (Revised) Rules, 2019.**

1. Shri. Abhijit Sinha, IAS  
Chief Electoral Officer, Nagaland : Chairperson
  2. Smti. Sarah R. Ritse  
Secretary, Social Welfare : Member Secretary
  3. Representative of the Justice & Law Department  
not below the Rank of Joint Secretary : Member
  4. Representative of the Finance Department  
not below the Rank of Joint Secretary : Member
  5. Representative of the P & AR Department  
not below the Rank of Joint Secretary : Member
  6. The Director, Social Welfare : Member
2. The President of the Directorate of Social Welfare Association, if any shall be invited for meetings as and when necessary.

**Sd/-****KUMAR RAMNIKANT , IAS**

Joint Secretary to the Government of Nagaland

**NOTIFICATION****Dated Kohima the 12<sup>th</sup> June 2019.**

**NO. LAB-1/6/2004 (Pt-II):** In exercise of the powers conferred under sub-section (1) of section 5 read with clause (b) of the revised Minimum Rates of Wages Act, 1948 and in supersession of this Departments' notification No. LAB-1/6/2004 (VoL-III) dated 31/10/2012, the Governor of Nagaland is pleased to revise/notifies the Minimum rates of wages payable to Employees/Workers employed in the State of Nagaland as specified in Schedule 1-54 to this Notification (as appended), with immediate effect.

- I. Unskilled - Rs. 176/- per day.
- II. Semi Skilled - Rs. 210/- per day.
- III. Skilled - Rs. 235/- per day.

This has the approval of the Cabinet vide O.M .No. CAB-2/2013(Pt) dated 12/06/2019.

**Sd/-****ANTHONY NGULLY**

Joint Secretary to the Govt. of Nagaland.

**NOTIFICATION**Dated Kohima the 11<sup>th</sup> June, 2019

**NO.SW/1/ESTT-12/17/A** : : The Governor of Nagaland is pleased to permanently upgrade the following posts from Class-II (Gazetted) to that of Class-I (Gazetted) equivalent to the post of CDPO in the Pay Level 13 of the Pay Matrix under the establishment of Social Welfare Department w.e.f. 03.05.2019 as given below:

- i. 1(One) post of Chief Instructor, AWTC (Class-II) to Class -I (Gazetted).
  - ii. 1(One) post of Superintendent, SH&OH (Class—II) to Class -I (Gazetted).
  - iii. 1(One) post of Research Officer (Class-II) to Class -I (Gazetted).
  - iv. 2(Two) posts of Probation Officer, SH&OH (Class-II) to Class -I (Gazetted).
2. This has the clearance of the P&AR (O&M Branch) vide U.O. No. 205 dated 11.08.2014, the Planning Department vide **U.O. No.263 dated 29.09.2014**, the concurrence of the Finance Department vide RFC/ESTT/NO.43/08 dated 04.08.2015, the clearance of the Posts Creation and Up-gradation Committee vide No.AR-3/Gen-75/2002 dated 10.11.2015 and the approval of the Cabinet vide No.CAB-2/2013 (Pt) dated 06.05.2019.
  3. The seniority of the above upgraded incumbents shall be determined as per the recommendations of the Committee constituted vide Notification of even No. dated 06.12.2018.

**Sd/-**  
**KUMAR RAMNIKANT, IAS**  
Joint Secretary to the Government of Nagaland

**NOTIFICATION**Dated Kohima the 11<sup>th</sup> June, 2019

**NO.SW/1/ESTT-12/17/B** : : Consequent upon the permanent up-gradation of the posts vide this Department's Notification No.SW/1/ESTT-12/17/A dated 11.06.2019 and as per the recommendation of the Committee constituted vide Notification No.SW/1/ESTT-12/17 dated 06.05.2019 and the approval of the Cabinet vide Office Memorandum No.CAB-2/2013 (Pt) dated 06.05.2019, the seniority of the following officers under Social Welfare Department are hereby fixed as indicated under:

**1. Shri Moba Wenkhang (Probation Officer)**

On permanent up-gradation of the post of Probation Officer to Class-I (Gazetted) equivalent to the post of CDPO, his seniority is placed in the bottom of the seniority list of the CDPOs as it exists on the date of approval of the Cabinet.

**2. Shri Rukuvoto Ringa (Superintendent, SH&OH, Pherima), Smti. Venedulu Vero (Research Officer under the Directorate of Social Welfare) and Smti. Kelevinu Naico (Chief Instructor under the Directorate of Social Welfare).**

On permanent up-gradation of the above mentioned posts to Class-I (Gazetted) equivalent to the rank of CDPO, their seniority are placed below Shri Moba Wenkhang in the seniority list of the CDPOs as it exists on the date of the approval of the Cabinet.

**Sd/-**  
**KUMAR RAMNIKANT, IAS**  
Joint Secretary to the Government of Nagaland

**NOTIFICATION****Dated Kohima, 12<sup>th</sup> June, 2019.**

**NO.MA-40/2016** :: In supersession of this Department's Notification of even number dated 08/07/2019, the Governor of Nagaland is pleased to designate the following Officials of the Municipal Affairs Department as Appellate Authority, Public Information Officer and Assistant Public Information Officer for performing functions under Section 5 and 19 of the Right to Information Act, 2005 (Central Act No. 22 of 2005) in respect of information under the control of Municipal Affairs Department:

**APPELLATE AUTHORITY**

1. Shri. L. Akato Sema, IAS  
Commissioner & Secretary, Municipal Affairs Department.

**PUBLIC INFORMATION OFFICER**

1. Smti. Temjensangla,  
Deputy Secretary, Municipal Affairs Department.

**ASSISTANT PUBLIC INFORMATION OFFICER**

1. Shri. Y. Yanrenthung Ngullie,  
Secretariat Assistant, Municipal Affairs Department.

Sd/-

**RONGSENMENLA, NCS**

Under Secretary to the Government of Nagaland

**NOTIFICATION****Dated Kohima, the 14<sup>th</sup> June, 2019**

**NO.DUDA/ESTT-6/2018/644** : In the interest of public service, the Governor of Nagaland is pleased to order upgradation of the post of Project Officer in the grade of Deputy Director to that of Joint Director personal to Shri. Thepfuzakie Angami, Project Officer, Department of Under-Developed Areas in the Pay Level-16 (₹79900-193700) with all other allowances as admissible under rules enforced from time to time with effect from 03/05/2019.

2. The upgraded post will stand automatically restored to its original grade of Deputy Director as and when the present incumbent, Shri. Thepfuzakie Angami, vacates the post.
3. This issues with the clearance of the P & AR Department vide U.O No. 247 dated 28/06/2018, the concurrence of the Finance Department vide RFC/ESTT No. 77/05 dated 20/07/2018 and the approval of the Cabinet vide No.CAB-2/2013 (Pt) dated 06/05/2019.

Sd/-

**IMSUNUNGSANG**

Deputy Secretary to the Govt. of Nagaland

**NOTIFICATION**Dated Kohima, the 14<sup>th</sup> June, 2019

**No. SW/ESTT-9/2013 (Vol.II):** : In supercession to this Department's Notification of even number dated 11.06.2019, the Governor of Nagaland is pleased to constitute a **Cadre Review Committee** in respect of the Social Welfare Department with the following members:

1. Shri. Abhijit Sinha, IAS  
Chief Electoral Officer, Nagaland : Chairperson
  2. Smti. Sarah R. Ritse  
Secretary, Social Welfare : Member Secretary
  3. Representative of the Justice & Law Department  
not below the Rank of Joint Secretary : Member
  4. Representative of the Finance Department  
not below the Rank of Joint Secretary : Member
  5. Representative of the P & AR Department  
not below the Rank of Joint Secretary : Member
  6. The Director, Social Welfare : Member
2. The President of the Directorate of Social Welfare Association, if any shall be invited for meetings as and when necessary.
3. This is issued with the clearance of the P&AR Department conveyed vide their U.O No. 148 dated 04.06.2019.

Sd/-

**I. TONGPANGLONG**

Joint Secretary to the Government of Nagaland

**ORDER**Dated Kohima, the 18<sup>th</sup> June, 2019

**No.GAB-4/TSG/116/2012(PT)/240:** In terms of section 3 (1) and section 3 (2) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 2009 which came into effect from 31<sup>st</sup> October, 2009 in terms of Government of Nagaland, P&AR Department's Notification No.AR-3/GEN-174/2007(PT) Dated 7<sup>th</sup> August, 2009, the under mentioned officer whose name and particulars are given below is hereby released from service with effect from 31.01.2019 on attaining superannuation.

Sl. No	Name of the Govt. Employee	Designation	Office Place and Posting	Date of Joining service	Date of release on Superannuation
1	2	3	4	5	6
2	Nasetchingmak Chang	PA to DC	DC, Tuensang	03.09.1984	31.01.2019

Sd/-

**VESWUSAYI KEZO**

Deputy Secretary to the Govt. of Nagaland

**NOTIFICATION**

Dated Kohima, the 29<sup>th</sup> May,  
2019

HFW/B/TLC/2008/426:: The harmful effects of tobacco use are well established and accepted globally. The use of tobacco is a prominent risk factor for 6 to 8 leading causes of death and almost 40% of the Non Communicable Disease (NCD) including cancers, cardio vascular diseases and lung disorders are attributable to tobacco use.

WHEREAS, the Central Government has enacted the Cigarettes and Other Tobacco Products (Prohibition of Advertisement and Regulations of Trade and Commerce Production, Supply and Distribution) Act (COTPA) in 2003 to protect the youth and the masses from adverse harmful effects of tobacco use and Second Hand Smoking.

WHEREAS, COTPA envisages protection of non-user from involuntary exposure to tobacco smoke, which specifically finds mention in Section-4 of the Act that prohibits smoking in public place which includes all public offices, workplaces, canteen etc.

AND WHEREAS, contravention of the provisions of the Act by any person is punishable by law.

AND THEREFORE, in exercise to power conferred by Section 4 of the Cigarettes and Other Tobacco Products (Prohibition of Advertisement and Regulations of Trade and Commerce, Production, Supply and Distribution) (COTPA) Act, 2003, the State Government, in the interest of the general public hereby declares all Government buildings and Offices in the State of Nagaland as 'Tobacco Free Zone' with immediate effect.

Sd/-

**I.HIMATO ZHIMOMI**

Principal Secretary to the Government of  
Nagaland

**NOTIFICATION**

Kohima the 18<sup>th</sup> June 2019

**NO.GAB/NHS/5/2014:** In the interest of public service, the Governor of Nagaland is pleased to notify that the service of Smti. Penuo Seleyi, holding the post of upgraded UDA is adjusted against the sanctioned post of UDA on retirement of Smti. C. Amenla Ao w.e.f. 01.04.2019

Subsequently, the post of upgraded UDA held by the incumbent Smti. Penuo Seleyi will automatically revert back to that of LDA-cum-Computer Assistant vide P&AR U.O. NO.442 dated 31/8/17.

Sd/-

**NUSIETA RHAKHO**

Joint Secretary to the Govt. of Nagaland.

**NOTIFICATION**Dated Kohima, the 30<sup>th</sup> May, 2019.

No.PHE-1/ESTT/79/2012::: Having been satisfied with their efficiency and antecedent, Service of the following incumbents as listed are hereby declared confirmed in the post with effect from 15.12.2014 in exercise of the Power conferred under section 22 of Nagaland Engineering Service Rules, 2012.

Sl. No	Name of Officers	Date of joining	With effect from
1.	Zuchamo Kikon, JE	15.12.2014	15.12.2016
2.	L.Mangyanger Jamir, JE	15.12.2014	15.12.2016
3.	Neilhouzhalie Kense, JE	15.12.2014	15.12.2016
4.	Longchendi Wati Longchar, JE	15.12.2014	15.12.2016
5.	Tayongzulu Pongen, JE	15.12.2014	15.12.2016
6.	Moatemsu, JE	15.12.2014	15.12.2016
7.	Medozeu Chatsu, JE	15.12.2014	15.12.2016
8.	Ngutisie Katiry, JE	15.12.2014	15.12.2016
9.	Zacukho Thingo, JE	15.12.2014	15.12.2016
10.	Shesalu D. Vadeo, JE	15.12.2014	15.12.2016
11.	Weshusie Pojar, JE	15.12.2014	15.12.2016
12.	Kingphu Yimchunger, JE	15.12.2014	15.12.2016

Sd/-

**NIKESONO KEVICHUSA**

Under Secretary to the Government of Nagaland.

**NOTIFICATION**Dated Kohima the 17<sup>th</sup> June 2019

NO.FOR/RTI/35/4/2018/393::: In pursuance of the section No5(1) of the Right to Information Act, 2005, the Governor of Nagaland is pleased to designate the following officers under the Department of Environment Forests & Climate Change as First Appellate Authority (FAA), Public Information Officer (PIO) and Assistant Public Information Officer (APIO).

Sl.No	Name and Designation	Designated under RTI Act, 2005
1	LHOUBEILATUO KIRE, IFS Principal Secretary	First Appellate Authority (FAA)
2	CHUBAJEMJEN Deputy Secretary	Public Information Officer (PIO)
3	MOALILA Under Secretary	Assistant Public Information Officer (APIO).

Sd/-

**MOALILA**

Under Secretary to the Government of Nagaland.

**NOTIFICATION**Dated Kohima, the 12<sup>th</sup> June, 2019.

NO./AC/RTI-I/2017 : : In partial modification of this Department's Notification of even number dated 30/7/2018 and in pursuance of section 5(1) of the Right to Information Act 2005, the Governor of Nagaland is pleased to designate the following officers as First Appellate Authority (FAA) Public Information officer (PIO) and Assistant Public Information Officer (APIO) under Art & Culture Department with immediate effect.

**Administrative Level**

Sl.No.	NAME	DESIGNATION	PUBLIC AUTHORITY
1.	Smti. Ahola Those, IAS Contact No. 9436015463	Commissioner & Secretary	First Appellate Authority
2.	Smti. Hokhuli K. Chishi Contact No. 9436007481	Additional Secretary	Public Information Officer (PIO)
3.	Shri. L. Jamithung Lotha Contact No. 9436831375	Joint Secretary	Assistant Public Information Officer (APIO)

**Directorate Level**

Sl.No.	NAME	DESIGNATION	PUBLIC AUTHORITY
1.	Smti. Puchosale Yore Contact No. 7005061094	Joint Director (HOD)	Appellate Authority (AA)
2.	Smti. N. Thungchano Yanthan Contact No. 8729812504	Deputy Director	Public Information Officer (PIO)
3.	Shri. Bendangyapang, Contact No. 9436400516	Research Officer	Assistant Public Information Officer (APIO)

**District Level**

Sl.No.	NAME	DESIGNATION	PUBLIC AUTHORITY
1.	Shri. P Yongwe Wumnok, Contact No. 8787638181	District Cultural Officer Kiphire	APIO
2.	Shri. Lanukaba Inchen, Contact No. 7085961730	District Cultural Officer Wokha	APIO
3.	Shri. Mapeudibe, Contact No. 9383089029	District Cultural Officer Longleng	APIO
4.	Smti. Rothline Imchen, Contact No. 9436439594	District Cultural Officer Mokokchung	APIO
5.	Shri. Kevingulie Tachu, Contact No. 9856127975	District Cultural Officer Kohima	APIO
6.	Shri. Nyuvisie Nyusou Contact No. 7005380065	District Cultural Officer Phek	APIO
7.	Shri. Peihau Nsarangbe, Contact No. 9436017723	District Cultural Officer Zunheboto	APIO
8.	Shri. Rulong Sangtam Contact No. 8974800676	District Cultural Officer Tuensang	APIO
9.	Smti. Akila Quinker, Contact No. 9862011532	District Cultural Officer Peren	APIO
10.	Shri. Teisovikuolie Therie, Contact No. 9089870245	District Cultural Officer Mon	APIO
11.	Shri. P. Kughato Sumi, Contact No. 8414823964	Registering Officer Dimapur	APIO

Sd/-

**ARENLA LONGKUMER**

Under Secretary to the Govt. of Nagaland

**NOTIFICATION**

Dated Kohima, the 18<sup>th</sup> June, 2019  
 NO. WH/EST/94/2005/97: The Governor of Nagaland is pleased to re-designate 1 (One) Post of Junior Engineer, NPWD to that of Junior Architect under Chief Architect, PWD (Planning & Design Cell) in the Pay Matrix Level-11 (40800- 129200/-) with immediate effect.

2. The re-designation of post has been exercised against retirement vacant post of Shri. Kesozulo Mero, Junior Engineer, retired on 30.11.16.
3. The re-designated post shall be filled up only through the process of open recruitment, and under no circumstances the same should be utilized for undertaking any appointment on temporary basis, viz, contract, adhoc, fixed etc.
4. This has the Clearance of P&AR Department vide U.O No. 140 Dt. 16.05.19 and Concurrence of Finance Department vide RFC/ ESTT. No. 64/18 Dt. 30.05.19.

Sd/-

**M. BENJONGNUNGSANG**

Deputy Secretary to the Govt. of Nagaland

**NOTIFICATION**

Dated Kohima, the 26<sup>th</sup> Apr. 2019  
 NO.FIN/LOT-07/2008/812 : In terms of sub-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 7<sup>th</sup> Aug. 2009, the under mentioned officer serving under the establishment of Directorate, Nagaland State Lotteries, whose particulars are mentioned below is hereby released on retirement on superannuation w.e.f. 30/11/2019.

Sl. No.	Name	Designation	DoB	Date of joining Govt. Service	Date of completion of 35 yrs of service	Date of release on attaining the age of 35yrs of service	Remarks
1	2	3	4	5	6	7	8
1.	Shri. Rosiepa Nyuthe	Registrar	28.01.1967	17.11.1984	17.11.2019	30.11.2019	

2. On the strength of this order, the processing of pension papers in respect of the above officer may be initiated by the controlling Department well ahead of the retirement date, and in any case, not later than 2 (two) months prior to the date of retirement.

Sd/-

**ZANBENI ODYUO**

Under Secretary to the Govt. of Nagaland

**NOTIFICATION**

Kohima, dated the 18<sup>th</sup> June, 2019.  
 NO. PWR/VEHICLE-92/2013 (Pt) // In partial modification to this Department's Notification of even number Dated 27-11-2015, the Governor of Nagaland is pleased to re-constitute the Vehicle Condemnation Board in respect of Power Department, Nagaland with immediate effect consisting of the following officials:-

- |   |   |                  |
|---|---|------------------|
| 1. Commissioner & Secretary, Power          | : | Chairman         |
| 2. Representative from Finance Department   | : | Member           |
| 3. Representative from Transport Department | : | Member           |
| 4. Engineer-in-Chief, Power                 | : | Member Secretary |

The Board so constituted shall condemn and disposed off vehicle under Power Department as per procedures prescribed by Transport Department vide its O.M No. TPT. No-GEN/74 dated 10-06-2011.

Sd/-

**T. NCHUMBEMO ODYUO**

Deputy Secretary to the Government of Nagaland.

**NOTIFICATION**

Dated Kohima, the 12<sup>th</sup> June, 2019

**NO. I&C/C-Startup/12-6/2016(Pt)/131::** In the interest of Public Service and in consonance with the Startup India Scheme of the Government of India, the Governor is pleased to notify the Nagaland Startup Policy, 2019 with an aim to create a conducive atmosphere for local entrepreneurs and to provide opportunities to establish an entrepreneurial culture so as to bring out more job opportunities for the youth.

The Policy shall be effective for a period of 5 (five) years from the date of its notification or until notified, whichever is earlier.

Sd/-

**SENTIWAPANG AIER**

Joint Secretary to the Government of Nagaland.

## Nagaland Startup Policy 2019

### Annexure - I

#### **1. INTRODUCTION:**

Nagaland has a population of 19.79 lakh as per 2011 census. More than 60% of the population is in the age group of 15-59. A young population means a young workforce with opportunities to develop an innovative and entrepreneurial culture. Startup India is a flagship initiative of the Government of India, intended to build a strong ecosystem for nurturing innovation and startups in the country, which will drive sustainable economic growth and generate large scale employment opportunities. Startup India aims at empowering startups to grow through innovation and design.

With an aim to accelerate and promote local entrepreneurs in the State of Nagaland, the Department of Industries & Commerce has been appointed as the Nodal department to implement the Startup Policy for the state which will create an enabling environment for startups to grow, by ensuring knowledge exchange, capacity building, policy interventions and access to funding.

#### **2. VISION:**

Nagaland Startup Policy aims to establish Nagaland as a model startup leader in the region, by creating a culture of entrepreneurship that nurtures creative and innovative youth, allowing them to build successful startup companies, become job creators and contribute towards building a healthy and sustainable economy.

#### **3. PILLARS:**

- i. Developing a culture of innovation and entrepreneurship focused on rural and social enterprises.
- ii. Focus on creating sustainable business models by helping create business, supply chain and financial linkages, as well as provide necessary incentives.
- iii. Developing human capital, by creating the right environment and support systems for learning, experimentation and innovation from the early phases of education.
- iv. Proactively engaging with industry to continuously promote and identify innovation.

#### **4. OBJECTIVE:**

- i. Facilitate the growth of at least 500 startups in the next five years, with a focus on establishing innovative "Made in Nagaland" products and services.
- ii. Establish a world class State incubator, in partnership with global leaders on a PPP mode, which will nurture, guide and support existing and aspiring Startups to become successful business ventures.
- iii. Mobilizing funding for investment in Startups through various interventions, including establishing a Fund of Funds.
- iv. Inculcate and stimulate a culture of creativity, innovation and entrepreneurship by creating the requisite environment for learning and experimentation during all stages of education.
- v. Achieve creation of direct and indirect employment in the private sector.

## 5. DEFINITIONS:

- i. **Eligible Startup:** As defined by the Government of India's 'Startup India' initiative, an entity shall be considered as a 'startup'-
  - a. The date of its incorporation/registration is not prior to seven years. In case an entity is engaged in the biotech sector, the date of incorporation/registration should not be prior to ten years.
  - b. Its annual turnover does not exceed INR 25 crore, for any preceding financial year.
  - c. It is working towards innovation, development, deployment or commercialisation of products, processes or services driven by technology or intellectual property; An entity that develops a business model based on some innovation and makes it scalable for achieving commercial success.
  - d. It is registered in Nagaland or employs at least 60 percent of its total qualified workforce from indigenous inhabitants of Nagaland.
  - e. Such an entity should not be an extension of an existing family business; or formed by splitting up or reconstruction of a business already in existence.
- ii. **Entity** means a private limited company (as defined in the Company Act, 2013), or a registered partnership firm (registered under section 59 of the Partnership Act, 1932) or a limited liability partnership (under the Limited Liability Partnership Act, 2002).
- iii. **Incubator** is any organization designed to accelerate the growth and success of entrepreneurial ventures:
  - a. The incubator will provide critical facilities like plug-n-play working space, conference rooms, video conferencing and broadband connectivity along with research and testing labs.
  - b. Incubator will also provide other services like business and administrative assistance, financial counselling, accounting assistance, legal and regulatory guidance, patent registration, etc.
  - c. Organize various capacity building, skilling and training programs.
  - d. Provide access to mentors and investors.

## 6. POLICY PERIOD:

The Nagaland Startup Policy, 2019 shall be effective for a period of 5 years from the date of its Notification or until notified, whichever is earlier.

## 7. INCENTIVES:

- i. **GST Reimbursement-** Startups selected under this policy shall be eligible for annual reimbursement of state GST paid in sales of goods for a period of 3 years up to a maximum of INR 5 Lakhs per Startup per year.

- ii. **Stamp Duty Reimbursement-** Startups selected under this policy shall be eligible for 100% reimbursement of Stamp Duty Registration Fee/ Conversion Fee on sale/lease deeds for first transaction.
- iii. **Digital Upgradation Subsidy-** Startups selected under this policy shall be eligible for digital upgradation subsidy at 50% of capital expenditure for purchase of computers, smart phones, related hardware and software subjected to a ceiling of INR 5 Lakhs per Startup.
- iv. **Broadband Connectivity Reimbursement-** Startups selected under this policy shall be eligible for 50% rental reimbursement for a maximum period of two years subject to a ceiling of INR 2 lakhs. It may include any rent being paid to an incubator/co-working space.
- v. **Power Subsidy-** Startups selected under this policy shall be eligible for power subsidy @50% subject to a limit of Rs. 10 lakhs per annum for a period of 5 years.
- vi. **Reimbursement of Patent Filing Cost-** Startups selected under this policy shall be eligible for reimbursement up to 100% of the actual cost (including filing fees, attorney fees, search fees, maintenance fees) for patent filing with a maximum limit of INR 2 lakhs for filing domestic patent and up to INR 5 lakhs for filing international patent. This reimbursement shall be payable 50% after the patent is filed and the balance 50% after the patent has been granted.
- vii. **Marketing and Promotion Assistance-** Startups selected under this policy shall be eligible for reimbursement of 50% of the actual marketing and promotion costs (including travel costs) incurred by a Startup in listing fees for online and offline advertisements, in store promotions, publishing or digital marketing materials, trade show participation, market research, etc subject to maximum of INR 5 lakhs per Startup.
- viii. **Regulation-** The State Government will ease regulations for registrations and renewals with self-certification and deemed approval for recognized startups to avail Government licenses and services.
- ix. **Encourage Public Procurement-** The State Government will encourage participation of Startups in public procurement by waiving off prior experience or turnover requirements so long as the product meets the desired specifications and encourage consortium of eligible companies with startups in bidding for State Government projects which will bring in the element of innovation and new ideas.

Startups selected under this policy shall be eligible for incentives/provisions under Nagaland Industrial and Investment Policy in force. However, the incentive for the same component cannot be claimed from more than one scheme.

## 8. POLICY IMPLEMENTATION

- i. **Nodal Agency:** The Department of Industries & Commerce, Government of Nagaland has been appointed as the nodal department to implement the Startup Policy.
- ii. **Selection of Startups:**
  - a. Eligible applicants need to fill up the online application forms and submit through the Startup Nagaland portal.
  - b. First level screening will be done by the Nagaland Innovation Society.
  - c. Selected Startups have to pitch their innovative business idea in front of a panel in the Startup Council who will select the Startup based on their innovation, business plan, feasibility, scalability and budget, etc.

**iii. Assistance / Hand-holding:**

- a. **Nagaland Innovation Society** will be established to smoothly implement the Nagaland Startup policy. It will be responsible for:
  - i. Approve registration of selected startups and incubators.
  - ii. Setting up of a startup cell in each district, which shall look after tasks such as IP protection, obtaining state and central incentives, enabling entrepreneurs to focus on business and product development full time.
  - iii. Startup cells shall be the access points to connect with Government departments and ensure ease of doing business.
  - iv. Establish the Nagaland Investor Network to attract investments in the startup community.
  - v. Review the implementation of Nagaland Startup Policy and provide recommendations for updating on a regular basis.
  - vi. Collaborate with and provide necessary support to various stakeholders to ensure the successful implementation of the Nagaland Startup Policy.
- b. **Startup Portal** shall be established which will integrate relevant information sources, help connect to government, private and international development agency resources to enable ease of information access.
- c. **Dedicated Helpline** shall be established to answer all Startup related queries which will be activated in Nagamese, English, and Hindi. The Helpline shall assist in addressing all queries in areas such as registering a business, raising funds, policy, etc.

**iv. Establishing World Class Incubators:**

- a. The Government of Nagaland shall establish a world class incubator, in the public private partnership mode, in Kohima/ Dimapur. Additional incubators may be setup in each district in a phased manner to support local startup ecosystem

A Seed Grant up to Rs. 10 Lakhs per startup shall be provided to each incubatee for validation of idea, prototype development, and assistance towards travelling costs and carrying out field/ market research/ skill training/ marketing and initial activities to setup a startup depending on the nature of the project.

- b. The State shall also provide incentives/ financial assistance to encourage private and higher educational/ technical institutions to establish incubators in the State:
  - i. Government shall provide financial assistance up to Rs. 25 lakhs as Capital grant to the incubator.
  - ii. Reimburse cost of incubating a startup maximum up to Rs 2 Lakhs per incubatee to Government recognized private / state supported incubators.
  - iii. Government will provide reimbursement of 25% of lease rental subsidy to startup units established in the State. Units operating from Incubators shall be eligible for a period of 3 years subject to the ceiling of Rs. 3 lakhs per year from the date of rent payment.
  - iv. To provide Mentorship by industry leaders, academicians and professors of reputed national and international universities or institutions, eligible incubators

shall be provided mentoring assistance support on reimbursement basis up to a limit of 1 lakh per year for a period of 3 years.

- v. To promote innovation and mobilize students into entrepreneurship as a career option, incubator shall be encouraged to organize annual startup competition challenges and for which State Government shall provide assistance up to a limit of Rs 2 lakh per event.

- v. **Special Focus on Women Entrepreneurship:** The State is committed to encourage and support women entrepreneurs in the State. Special efforts will be made to
  - a. Identify women entrepreneurs in rural and urban Nagaland
  - b. Create awareness among women entrepreneurs on various State & Centrally sponsored schemes.
  - c. 25% funds will be dedicated to promote startups by women entrepreneurs in the State.

### 9. CREATING INNOVATIVE CULTURE IN EDUCATION SYSTEM:

In order to promote startup culture and innovation in youth of Nagaland, Government shall facilitate/recommend following interventions:

- i. Embed Entrepreneurship modules in high schools, university, skill training, and vocational training institutes' curriculums/programs; including inclusion of innovative projects as final year projects.
- ii. Education / Professional Institutes shall be supported to formulate Entrepreneurship Facilitation Centres to guide and assist students to pursue entrepreneurship.
- iii. Organize the annual State Social Innovation Fest, which support up to 10 innovators to support their ideas.
- iv. Establish Entrepreneurship Development Centre (EDC) in Schools and Colleges to encourage students:
  - a. State will fund expenditure upto Rs.10 lakhs per college/school to create EDC.
  - b. State will fund relevant activities of the EDC to nurture entrepreneurship and promotion of innovation led startup culture up to Rs.10 lakhs per annum, including but not limited to:
    - i. Organizing training of trainers to empower local faculty with the tools needed to encourage students.
    - ii. Organizing social innovation challenges for students, short listing up to 20 social innovations to participate in the State Social Startup Fest.
  - c. State will offer assistance for EDC capacity development programme for maximum of 2 EDC faculty/resource per EDC at one of the recognized incubators in the country.
- v. Enable access to various nationally and internationally accredited Massive Open Online Courses (MOOCs) on entrepreneurship and innovation.

### 10. FUNDING MODELS & CAPITAL AVAILABILITY FOR ENTREPRENEURS

- i. The State Government shall establish the **Nagaland Investor Network**, to provide a platform for key ecosystem stakeholders including venture capitalists and impact investors, international

donor and funding agencies, private sector partners, State Governments, Government of India and UN to invest in and mentor startups in the State.

- ii. A **Nagaland Innovation Fund** will be set up in partnership with leading National and international Investors, in which the Government will actively invest with matching capital in select Venture Capital investors (VCs) with significant potential. These investors will be selected based on criteria, through an exhaustive process that will be rolled out. Further, fund will flow to the VC based on the investments they make in startups that match selection criteria.

## 11. Nagaland Innovation Society

There shall be a Nagaland Innovation Society with the following members:

1	Chief Secretary	Nagaland	Chairman
2	Seniormost Secretary	Industries & Commerce Department	Member
3	Seniormost Secretary	Finance Department	Member
4	Seniormost Secretary	Agriculture Department	Member
5	Seniormost Secretary	Skilling & Employment Department	Member
6	Seniormost Secretary	Labour Department	Member
7	Seniormost Secretary	Science & Technology Department	Member
8	Seniormost Secretary	Information Technology Department	Member
9	CEO	IDAN	Member
10	Two Representatives from Bank/Financial Institutions		Member
11	Two Representatives from Trade and Industries Association		Member
12	Two Representatives from Investor/Incubators		Member
13	Nagaland Innovation Society CEO		Member Secretary

Terms of reference of the Nagaland Innovation Society are as follows:

- i. The Nagaland Innovation Society shall be responsible for the monitoring, evaluation and implementation of the Startup Policy of Nagaland, 2019 through the Nagaland Innovation Society.
- ii. The Nagaland Innovation Society may issue directive/suggestions/amendment; as the case may be, for effective implementation of the policy.
- iii. The Nagaland Innovation Society may take up any issue relating to incubation centre, sanction of fund, hiring of manpower, etc, in the interest of effective implementation of the policy.
- iv. The Society may take necessary decision on the implementation of Online Nagaland Startup Portal, Mobile App, Creation of Helpline, Setting up of Incubators Centres, etc.

- v. The Nagaland Innovation Society shall select the entrepreneurs and incubators which will be supported through this policy
- vi. The Nagaland Innovation Society may sit as and when required but at least once every quarter in a year.
- vii. The Chairman may co-opt any members/expert for any meeting.
- viii. The status report shall be commissioned by the committee to critically examine the usefulness of the policy, the ease of implementation and the outcome achieved. The report shall be placed before the Startup Council.

## 12. STARTUP COUNCIL:

The members under the Startup Council are:

1	Hon'ble Chief Minister	Chairman
2	Hon'ble Minister /Advisor in charge( Industries & Commerce)	Member
3	Chief Secretary	Member
4	Commissioner of Taxes	Member
5	Managing Director, NIDC	Member
6	CEO IDAN	Member
7	Development Commissioner	Member
8	One Representative from Bank/ Financial Institution to be nominated by the Chairman	Member
9	One Representative from Trade and Industries Association to be nominated by the Chairman	Member
10	One Representative from Investor/ Incubator to be nominated by the Chairman	Member
11	One representatives from Academic Institutions to be nominated by the Chairman	Member
12	CEO Nagaland Innovation Society	Member
13	Commissioner & Secretary of Industries & Commerce	Member Convenor and Secretary

The terms of reference of the Council are as follows:

1. The Council shall approve the set of guidelines for the implementation and monitor the implementation of the Startup Policy of Nagaland, 2019.
2. The Council shall approve the fiscal and non- fiscal incentives under the policy.
3. The Council may sit as and when required but at least once a year.
4. The Council may co-opt any members expert consultants for any meeting.
5. The Startup Council shall review the policy recommendations submitted by the HLC and approve recommendation as per the changing needs of the Startup business community.

**NOTIFICATION**Dated Kohima, the 12<sup>th</sup> June, 2019

**NO.LRD/MISC-41/2005 (VOL-I)** :- In partial modification to this Department Notification of even number Dated 26-09-2016, the Governor of Nagaland is pleased to designate the following officials as Appellate Authority (AA)/Public Information Officer (PIO)/Assistant Public Information Officer (APIO) in the Administrative, Directorate & District level in respect of Department of Land Resources.

**AHOD (Administrative Level)**

Sl. No	Name of the Officer	Designation	Designated as	Contact No.
1.	Shri. Y. Kikheto Sema, IAS	Commissioner & Secretary	Appellate Authority	9436000186
2.	Shri. W. Ravungo Lotha	Jt. Secretary	Public Information Officer (PIO)	9436421248
3.	Shri. Imtiwapang Ao	Under Secretary	Asst. Public Information Officer (APIO)	8014630826

**HoD (Directorate Level)**

Sl. No	Name of the Officer	Designation	Designated as	Contact No.
1.	Shri. T. Renben Lotha	Director	Appellate Authority (AA)	9862292803
2.	Shri. Neilhokhotuo Koutsu	Dy. Director	Public Information Officer (PIO)	9774520264
3.	Shri. Botovi Sema	Registrar	Asst. Public Information Officer (APIO)	9436000856

**District Level**

Sl. No.	Name of the Officer	Designation	Designated as	Jurisdiction	Contact No.
1.	Shri. Menuosietuo	DPO	PIO	Kohima District	9856366946
2.	Shri. I. Acato Chishi	DPO	PIO	Dimapur District	9436005282
3.	Shri. L. Bennet	DPO	PIO	Phek District	9436601165
4.	Shri. Tepunal Yore	DPO	PIO	Wokha District	9856248808
5.	Shri. Vikugha Sema	DPO	PIO	Zunheboto District	8974600159
6.	Shri. P. Nribemo Patton	APO	PIO	Tuensang District	9402012202
7.	Shri. Biren Chetri	DPO	POI	Mon District	9436014239
8.	Shri. Sashiyangba	APO	POI	Mokokchung District	9436071743
9.	Shri. Kughalu Chishi	APO	POI	Longleng District	9436074414
10.	Shri. Puthuto Natso	DPO	POI	Peren District	9436607803
11.	Shri. Ahozhe Sema	DPO	POI	Kiphire District	9862873446

Sd/-

**IMTIWAPANG AO**

Under Secretary to the Government of Nagaland

**ORDER**Dated Kohima, the 18<sup>th</sup> June, 2019

NO.GAB-4/TSG/116/2012(PT)/242 :: In terms of section 3 (1) and section 3 (2) of the Nagaland Retirement from Public Employment (Second Amendment) Act, 2009 which came into effect from 31<sup>st</sup> October, 2009 in terms of Government of Nagaland, P&AR Department's Notification No.AR-3/GEN-174/2007(PT) Dated 7<sup>th</sup> August, 2009, the under mentioned officer whose name and particulars are given below is hereby released from service with effect from 31.01.2019 on attaining superannuation.

Sl. No	Name of the Govt. Employee	Designation	Office and Place of Posting	Date of Birth	Date of Joining service	Date of release on Superannuation
1	2	3	4	5	6	7
2	D. Muzung Chang	PA to DC	DC, Tuensang	20.09.1958	01.05.1986	30.09.2018

Sd/-

**VESWUSAYI KEZO**

Deputy Secretary to the Govt. of Nagaland

**NOTIFICATION**Dated Kohima the 14<sup>th</sup> June 2019.

**NO. LAB-1/6/2004 (Pt-II):** In exercise of the powers conferred under sub-section (1) of section 5 read with clause (b) of the revised Minimum Rates of Wages Act, 1948 and in supercession of this Departments' notification No. LAB-1/6/2004 (VoL-III) dated 31/10/2012, and in partial modification to this Notification dated 12/06/2019, the Governor of Nagaland is pleased to revise/notifies the Minimum rates of wages payable to Employees/Workers employed in the State of Nagaland as specified in Schedule 1-19 (revised list of Scheduled Employment as per NIC Code 2008), with immediate effect.

- I. Unskilled - Rs. 176/- per day.
- II. Semi Skilled - Rs. 210/- per day.
- III. Skilled - Rs. 235/- per day.

This has the approval of the Cabinet vide O.M .No. CAB-2/2013(Pt) dated 12/06/2019.

Sd/-

**ANTHONY NGULLY**

Joint Secretary to the Govt. of Nagaland.

**LIST OF SCHEDULED EMPLOYMENTS REVISED AS PER NIC CODE 2008.**

1. All establishments covered under Factories Act,1948
2. All establishments covered under Shops & Establishment Act,1986
3. Plantation activities
4. Transportation & Storage
5. Mining & Quarrying
6. Hospital, Nursing Home & Health Services
7. Accommodation & Food Service Activities
8. Information & Communication
9. Veterinary & Animal Husbandry
10. Agriculture
11. Horticulture
12. Sericulture
13. Forestry
14. Khadi & Village Industries
15. Water Supply, Sewage & Extraction & Waste Management
16. Extraction & Management of Underground Water
17. Education & Educational Support Services
18. Government, Government Undertakings & Local Authority (Casual Contingency Employee)
19. Building & Other Construction works

**Revised Minimum Rates of Wages 2019**

<u>Sl.No</u>	<u>Category of Employees</u>	<u>Rate Per Day</u>	<u>Per Month</u>
1.	Unskilled	Rs. 176/-	Rs. 5280/-
2.	Semi-Skilled	Rs. 210/-	Rs. 6300/-
3.	Skilled	Rs. 235/-	Rs. 7050/-

**CIRCULAR****Dated: Kohima, the 19<sup>th</sup> June, 2019**

**No.AR-3/GEN-92/2002::** In pursuance of this Department's Office Memorandum of even number dated 13<sup>th</sup> June,2019 basic guidelines has been laid down for the Constitution of Cadre Review Committee .

Therefore, all Departments are requested to download the requisite format from the P&AR Department's website <https://dpar.nagaland.gov.in/> for proposal of Cadre Review.

**Sd/-****LIVITOLI SUKHALU**

Under Secretary to the Government of Nagaland

**OFFICE MEMORANDUM**

No.AR-3/GEN-92/2002

Dated Kohima, the 13<sup>th</sup> June, 2019

In partial modification to this Departments' Office Memorandum No.AR-3/GEN-92/2002 dated 16<sup>th</sup> September 2011, the Governor of Nagaland is please to lay down the following basic guidelines for Constitution of Cadre Review Committee for various Government Departments:-

- (i) Chairman : Commissioner & Secretary and above of another Department.
- (ii) Member Secretary : Secretary of the Concerned Department.
- (iii) Member : Representative of the Justice & Law Department not below the rank of Joint Secretary.
- (iv) Member : Representative of the Finance Department not below the rank of Joint Secretary.
- (v) Member : Representative of the P&AR Department not below the rank of Joint Secretary.
- (vi) Member : Director of the concerned Department.

2. The President of the concerned Department Association, if any may be invited for meetings as and when necessary.

3. Besides, the brief activities/action plan of the Department's concerned; the Cadre Review Committee shall furnish all the relevant information as per proforma enclosed for submission of Cadre Review Report.

4. These basic guidelines should be adopted by all Government Departments as and when a Cadre Review Committee is to be constituted.

5. The Cadre Review Committee will be constituted by the P&AR Department as and when such a proposal is received from the concerned Department.

6. Every Cadre Review Committee has to submit report in the prescribed proforma annexed at Forms-A (i) (ii), B (i)(ii)(iii), C (i)(ii), D (i)(ii), E (i)(ii)(iii)(iv), F (i)(ii), G,H and I (i)(ii).

**Sd/-****AKUNU S MEYASE**

Joint Secretary to the Government of Nagaland

FORM: A (i)  
PROFORMA FOR CADRE STRENGTH REVIEW

Name of Service/Cadre: .....

Name of the Department: .....

Departmental Cadre Structure: No. of posts sanctioned as on 1<sup>st</sup> January 2000 – 1<sup>st</sup> January of the Current year.

AUTHORISED DEPARTMENTAL & MINISTERIAL CADRE STRENGTH

Sl. No	2000		2010		No. of posts sanctioned as on first January of the two previous years and the current year (including Deputationists, Probationers, Trainees)					TOTAL
	Grade and Pay Level	No. of Posts	Grade and Pay Level	No. of posts	Year before last	Last year	Current year	Permanent	Temporary	
1	2	3	4	5	6	7	8	9	10	

1. Group-A (Pay Level 13 to Level 20)
2. Group-B (Pay Level 11 to Level 12)
3. Group-C (Pay Level 3 to Level 10)
4. Group-D (Pay Level 1 to Level 2A)

(Note: Grade and Pay Level to be mentioned as per ROP, 2017 vide Finance Department's Notification FIN/ESTT-2/11/VII CPC/16 dated 16<sup>th</sup> December, 2017).

## FORM: A (ii)

STAFFING OF DEPARTMENTAL & MINISTERIAL CADRE POSTS AS ON 1<sup>ST</sup> JANUARY OF CURRENT YEAR.

Grade	No. of Posts Sanctioned	No. of Post filled	No. of Vacant Posts	No. filled by Departmental Cadre Officers	No. filled by Departmental Cadre/ Deputations as per recruitment rules	Remarks
1	2	3	4	5	6	7

## FORM: A (iii)

## POSTS OUTSIDE THE DEPARTMENTAL CADRE HAVING SIMILAR FUNCTIONS AS DEPARTMENT &amp; MINISTERIAL CADRE POSTS

Sl. No.	Grade and Pay Level	No. of posts outside cadre existing for periods ( in years ) of			Total	No. of posts held by Departmental cadre officers
		Upto 2 years	2-5 years	Over 5 years		
1	2	3	4	5	6	7

Brief reasons for keeping such posts outside cadre (to be indicated on a separate sheet ).

FORM: B (i)

JUSTIFICATIONS

Actual work of the Department/Directorate/District Office	
Role of each proposal new/additional post	
Scientific/Technical or Administrative nature of each category of posts	
Duties and responsibilities of each category of post	
How are the functions of the post being managed before the Cadre Review	

FORM: B (ii)

METHOD OF RECRUITMENT (POSITION AS ON 1<sup>ST</sup> JANUARY OF CURRENT YEAR)

Grade and Pay Level	Designation	Method of Recruitment		Educational Requirement as per Service rules	Amendment of Service Rules wherever proposed
		Direct	Any other (Specify Method)		
1	2	3	4	5	6
					7

FORM: B (iii)

RECRUITMENT DURING THE LAST FIVE YEARS OR SINCE INCEPTION OF THE SERVICE (WHICHEVER IS LATER)

YEAR \_\_\_\_\_

Grade and Pay Level	Total no. of vacancies and the duration of vacancies	Direct Recruitment			Departmental Promotion			
		No. to be filled by direct recruitment	No. actually recruited	Difference between Col. (3) and (4)	No. to be filled in through promotion	No. actually promoted	Difference between Col. (6) and (7)	No. taken by other method (specify)
1	2	3	4	5	6	7	8	9

Reasons for vacancy no filled (may be indicated briefly on a separate sheet)

FORM: C (i)

MAINTENANCE NEEDS

1	Grade and Pay Level from which vacancies arose/post wasted out	Reasons for Vacancies (Retirement on superannuation, resignation, voluntary retirement or any other reasons)/ cause of which vacancies wastage (redesignation, conversion, redundant post or any other reason)	Total number of vacancies caused during the preceding 4 years and the current year				Remarks	
			20-	20-	20-	20- (current year)		
			3	4	5	6	7	8
			20-	20-	20-	20-		

FORM: C (ii)

ANTICIPATED RETIREMENT OVER THE NEXT 5 YEARS

YEAR	No. of officers superannuating on or before 1 <sup>st</sup> January			TOTAL
	GROUP A	GROUP B	GROUP C	
1	2	3	4	5
				6
	20			
	20			
	Total			

Promoted officers may be shown separately in the figures of total number of officers

FORM: D (i)

Year (Last 5 years)	No. of officers on leave for periods (in days) of				Total No. of officers on leave	Remarks	
	Less than 45	45-60	60-90	90-120			120 & above
1	2	3	4	5	6	7	8

20-

20-

20-

FORM D (ii)  
DEPUTATION

Grade of the officers on Deputation with Pay Level	No. of officers on Deputation on 1 <sup>st</sup> January of the 4 preceding years				Remarks	
	20__	20__	20__	20__		
1	2	3	4	5	6	7

**FORM : E (i)**

LENGTH OF SERVICE OF OFFICERS IN EACH GRADE AS ON 1<sup>ST</sup> JANUARY OF CURRENT YEAR

Grade	Total No. of officers who have put in a total service ( in years ) of								Total
	Less than 5	5-9	10-14	15-19	20-24	25-29	30 and above		
1	2	3	4	5	6	7	8	9	

- 1
- 2
- 3

Total

**FORM : E (ii)**

GRADEWISE PAST PROMOTION TRENDS (POSITION AS ON 1<sup>ST</sup> JANUARY OF CURRENT YEAR)

Grade ( Pay Level )	Total Service ( In years ) put in before promotion to the grade indicated in col. (1)			Service /Recruitment Rules	Remarks
	Minimum	2	Maximum		
1			3	4	5

FORM : E (iii)

AGE-COMPOSITION AS ON 1 <sup>ST</sup> JANUARY OF CURRENT YEAR					
Age Group (Years)	Numbers of officers in the Grade of				Remarks
	Grade-A	Grade-B	Grade-C	Grade-D	
1	2	3	4	5	6

- Upto 26
- 26 to 30
- 30 to 35
- 35 to 40
- 40 to 45
- 45 to 50
- 50 to 55
- Above 55

Total

FORM: E (iv)

NUMBER OF CADRE OFFICERS OCCUPYING EX-CADRE POSTS ABOVE AS ON 1<sup>ST</sup> JANUARY OF THE CURRENT YEAR (FOR NCS AND NSS)

Scale of Pay	Under the Establishment	Other Departments outside the Establishment
		Other offices ( Give details )
1	2	3

FORM F (i)

GROWTH NEEDS OVER THE NEXT 5 YEARS

Item	Total requirements of personnel in next 5/10/15 years due to growth			Total
	5 years	10 years	15 years	
1	2	3	4	5

a) Normal growth in quantum of work.

b) New schemes (specify each)

- 1.
- 2.
- 3.

c) Policy induced changes

1. Structural/Organisational

2. Personnel

3. Administrative/Procedural Reforms

Total

FORM : F (ii)

GRADEWISE BREAKUP OF GROWTH NEEDS OVER NEXT 5 / 10/15 YEARS

Grade and Pay Level	No. of posts required during			TOTAL
	5 years	10 Years	15 Years	
1	2	3	4	

NOTE: Indicate separately number of new posts in each grade and number of posts resulting from upgradation , etc.

FORM: G

RECRUITMENT PLAN FOR NEXT 5 YEARS

Year							
No. of vacancies to be recruited by NPSC							
No. of vacancies to be recruited by Departmental Recruitment Board							

FORM : H  
SUMMARY STATEMENT OF EXISTING AND PROPOSED STRUCTURE OF THE SERVICE/CADRE

Grade	Pay Level	Sanctioned strength as on 1 <sup>st</sup> January of current year	Proposed strength as on 1 <sup>st</sup> January of the year after next year
1	2	3	4

- Grade-A
- Grade-B
- Grade-C
- Grade-C

Total:

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FORM: FORM I (i)  
GRADE-WISE PROMOTION PROSPECTS (PROJECTED COMPARED WITH PAST)

Grade /Pay Level	Designation	Length service ( Years) in the lower grade before promotion to the grade indicated in col.1			
		Before Cadre Review		After Cadre Review	
		Minimum	Maximum	Minimum	Maximum
1	2	3	4	5	6

Garde-A  
Grade-B  
Grade-C  
Grade-D

Note: The latest seniority list should form the basis for estimating future promotion prospects. (A copy of Seniority list may be attached).

FORM : I (ii)

Statement shows batch-wise and grade as on 1<sup>st</sup> January of current years.

Year of Recruitment	* Number of Direct recruits	Number of Promotee Officers	Total	Grade-A	Grade-B	Grade-C	Grade-D
1	2	3	4	5	6	7	8

\* Commencing from the year of recruitment of the oldest serving direct recruit or, if the service is newly constituted and the senior most officer of the cadre is a promotee, from the years of allotment of such promotee.

**PART-IIB**

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

**NOTIFICATION**Dated Kohima the 20<sup>th</sup> June , 2019

**HC(K)15/09/REG/ 330** The Hon'ble Gauhati High Court is pleased to order posting of the following officers in the Grade -III of Nagaland Judicial Service on completion of training on 29.06. 2019 as follows:-

<b>Sl No</b>	<b>Name of the Officer</b>	<b>Place of Posting</b>	<b>Remarks</b>
1	Smti Holika Sukhalu	Civil Judge (Jr Dvn)/JMFC, <b>Longleng.</b>	She will take over charge of the Office and Court of Civil Judge (Jr Dvn)/JMFC,Longleng from Smti Tucuno Vamuzo, CJM, Longleng.
2	Smti Julian	Civil Judge (Jr Dvn)/JMFC, <b>Kohima.</b>	She will take over charge of the Office and Court of Civil Judge (Jr Dvn)/JMFC,Kohima from Shri Phuleto Yeptho, CJM, Kohima.
3	Shri Kumdilong Kessen	Civil Judge (Jr Dvn)/JMFC, <b>Tuensang.</b>	He will take over charge of the Office and Court of Civil Judge (Jr Dvn)/JMFC,Tuensang from Shri Nokshei Kano,CJM, Kiphire.
4	Smti Khrievono Seletsu	Civil Judge (Jr Dvn)/JMFC, <b>Wokha.</b>	She will take over charge of the Office and Court of Civil Judge (Jr Dvn)/JMFC,Wokha from Smti W.V.Patton, CJM, Mokokchung.

Hon'ble High Court has been further pleased to relieve Shri Nokshei Kano, CJM Kiphire and Smti Wonchibeni Vandanshan Patton ,CJM,Mokokchung of the additional Charge of the Court of Civil Judge(Jr Dvn) Tuensang and Wokha respectively from the date of taking over by the incumbent officer.

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 28<sup>th</sup> June , 2019

**HC(K)15/09/REG/ 380** In continuation to this Registry's Notification HC(K)15/09/REG/254 Dated 16<sup>th</sup> May 2019, Hon'ble Gauhati High Court is pleased to allow Smti Duvelu vero, Additional District & Sessions Judge, Dimapur to continue as Additional District & Sessions Judge, Dimapur on completion of her training for 4(four) weeks and In exercise of Powers conferred under Sub-Section (3) of Section 9 of the Code of Criminal procedure 1973 the High Court has been pleased to invest Smti Duvelu vero officer in Grade-I of Nagaland Judicial Service as Additional Sessions Judge of Sessions Divisions with station as shown below to exercise such power within the local limits of the respective Jurisdiction with effect from the date of assuming charge:-

<b>Sl No</b>	<b>Name of the Officer</b>	<b>Sessions Division</b>	<b>Station</b>
1	Smti Duvelu vero	Dimapur.	Dimapur.

*Sd/-*  
**Mr Neiko Akami**  
**Registrar**

**PART-V**

No:NL/LOK/ESTT-13/2011/1474

Dated Kohima, 3<sup>rd</sup> June 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 the service conditions of the staff of Nagaland Lokayukta Organisation, are governed by Nagaland Civil service Rules, 2005 (for NCS officers on deputation with Nagaland Lokayukta) Nagaland Secretariat Service Rules, 2008 (for secretariat staff of the organization) and Nagaland Vigilance and Anti-Corruption Police Service (Revised) Rules 2012, ( for Nagaland Lokayukta Police) and

Whereas they are following the calendar of Holidays issued by the State Government, for the present, in the absence of Nagaland Lokayukta Rules, I hereby declare and notify that the calendar of Holidays issued by the Nagaland State Government shall apply and govern the holidays and vacations available to all the staff of Nagaland Lokayukta organization.

Issued by



*(Signature)*  
**(JUSTICE UMA NATH SINGH)**  
( Former Chief Justice, High Court of Meghalaya)  
Nagaland Lokayukta

Sd/-  
**SEHJANG DOUNGEL, NCS**  
Secretary  
Nagaland Lokayukta  
Kohima

**PART-VII**

## THE APPROPRIATION (No. 6) ACT, 2018

AN

ACT

*to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2018-19.*

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (No. 6) Act, 2018. Short title.
2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of eighty-five thousand nine hundred forty-eight crore and eighty-six lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2018-19 in respect of the services specified in column 2 of the Schedule. Issue of  
Rs. 85948,86,00,000  
out of the  
Consolidated  
Fund of India  
for the  
financial year  
2018-19.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE  
(See sections 2 and 3)

I No. of Vote	2 Services and purposes	3 Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
1	Department of Agriculture, Cooperation and Farmers Welfare .....	Revenue	3,00,000	..	3,00,000
		Capital	1,00,000	..	1,00,000
2	Department of Agricultural Research and Education .....	Revenue	152,73,00,000	..	152,73,00,000
3	Department of Animal Husbandry, Dairying and Fisheries .....	Capital	1,00,000	..	1,00,000
4	Atomic Energy .....	Revenue	2,00,000	..	2,00,000
		Capital	2,00,000	9,50,00,000	9,52,00,000
5	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH) .....	Revenue	2,00,000	..	2,00,000
8	Department of Pharmaceuticals .....	Capital	7,00,00,000	..	7,00,00,000
9	Ministry of Civil Aviation .....	Revenue	798,34,00,000	..	798,34,00,000
		Capital	2298,80,00,000	..	2298,80,00,000
11	Department of Commerce .....	Revenue	143,60,00,000	..	143,60,00,000
13	Department of Posts .....	Revenue	..	2,29,00,000	2,29,00,000
		Capital	20,00,00,000	..	20,00,00,000
14	Department of Telecommunications .....	Capital	751,00,00,000	..	751,00,00,000
15	Department of Consumer Affairs .....	Revenue	1,00,000	..	1,00,000
16	Department of Food and Public Distribution .....	Revenue	920,10,00,000	..	920,10,00,000
		Capital	3,00,000	..	3,00,000
17	Ministry of Corporate Affairs .....	Revenue	30,82,00,000	..	30,82,00,000
		Capital	19,00,00,000	..	19,00,00,000
18	Ministry of Culture .....	Revenue	2,00,000	..	2,00,000
		Capital	26,33,00,000	..	26,33,00,000
20	Defence Services (Revenue) .....	Revenue	1400,00,00,000	..	1400,00,00,000
23	Ministry of Development of North Eastern Region .....	Revenue	100,36,00,000	..	100,36,00,000
24	Ministry of Drinking Water and Sanitation .....	Revenue	2,00,000	..	2,00,000
25	Ministry of Earth Sciences .....	Revenue	3,00,000	..	3,00,000
		Capital	1,00,000	..	1,00,000
26	Ministry of Electronics and Information Technology .....	Revenue	174,83,00,000	..	174,83,00,000
		Capital	6,17,00,000	..	6,17,00,000
27	Ministry of Environment, Forests and Climate Change .....	Revenue	38,75,00,000	..	38,75,00,000
		Capital	1,00,000	49,00,000	50,00,000
28	Ministry of External Affairs .....	Revenue	1012,00,00,000	..	1012,00,00,000
29	Department of Economic Affairs .....	Revenue	2,99,00,000	..	2,99,00,000
		Capital	13478,37,00,000	..	13478,37,00,000
30	Department of Expenditure .....	Revenue	1,00,000	..	1,00,000
31	Department of Financial Services .....	Revenue	3,00,000	10,00,000	13,00,000
		Capital	41000,02,00,000	..	41000,02,00,000
32	Department of Investment and Public Asset Management (DIPAM) .....	Revenue	75,00,00,000	..	75,00,00,000
33	Department of Revenue .....	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
34	Direct Taxes .....	Revenue	100,00,00,000	..	100,00,00,000
		Capital	2,00,000	..	2,00,000
35	Indirect Taxes .....	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
36	Indian Audit and Accounts Department .....	Revenue	175,13,00,000	6,76,00,000	181,89,00,000
41	Ministry of Food Processing Industries .....	Revenue	1,00,000	..	1,00,000
42	Department of Health and Family Welfare .....	Revenue	1031,07,00,000	..	1031,07,00,000
		Capital	40,01,00,000	..	40,01,00,000
44	Department of Heavy Industry .....	Revenue	1,00,000	..	1,00,000
		Capital	150,89,00,000	..	150,89,00,000
46	Ministry of Home Affairs .....	Revenue	130,94,00,000	6,33,00,000	137,27,00,000
		Capital	1,00,000	..	1,00,000
47	Cabinet .....	Revenue	1,00,000	..	1,00,000
48	Police .....	Revenue	1535,35,00,000	..	1535,35,00,000
		Capital	1,00,000	..	1,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
52	Daman and Diu ..... Capital	12,03,00,000	..	12,03,00,000
53	Lakshadweep ..... Revenue	1,00,000	..	1,00,000
	..... Capital	1,00,000	..	1,00,000
54	Transfers to Delhi ..... Capital	77,41,00,000	..	77,41,00,000
56	Ministry of Housing and Urban Affairs ..... Revenue	1,60,00,000	4,00,00,000	5,60,00,000
	..... Capital	1,00,000	..	1,00,000
57	Department of School Education and Literacy ..... Revenue	113,78,00,000	..	113,78,00,000
58	Department of Higher Education ..... Revenue	4,00,000	..	4,00,000
59	Ministry of Information and Broadcasting ..... Revenue	1,00,000	..	1,00,000
60	Ministry of Labour and Employment ..... Revenue	1038,29,00,000	..	1038,29,00,000
61	Law and Justice ..... Revenue	3,00,000	..	3,00,000
	..... Capital	535,00,00,000	..	535,00,00,000
64	Ministry of Micro, Small and Medium Enterprises ..... Revenue	2,00,000	..	2,00,000
	..... Capital	8,49,00,000	..	8,49,00,000
65	Ministry of Mines ..... Revenue	95,00,00,000	..	95,00,00,000
66	Ministry of Minority Affairs ..... Revenue	2,00,000	..	2,00,000
	..... Capital	8,18,00,000	..	8,18,00,000
67	Ministry of New and Renewable Energy ..... Revenue	1,00,000	..	1,00,000
68	Ministry of Panchayati Raj ..... Revenue	2,00,000	..	2,00,000
70	Ministry of Personnel, Public Grievances and Pensions ..... Revenue	12,00,000	..	12,00,000
	..... Capital	25,00,00,000	..	25,00,00,000
	<i>CHARGED—Central Vigilance Commission</i> ..... Revenue	..	1,39,00,000	1,39,00,000
72	Ministry of Petroleum and Natural Gas ..... Revenue	2,00,000	..	2,00,000
	..... Capital	250,18,00,000	..	250,18,00,000
73	Ministry of Planning ..... Revenue	125,96,00,000	..	125,96,00,000
74	Ministry of Power ..... Revenue	713,73,00,000	..	713,73,00,000
	..... Capital	1,00,000	..	1,00,000
76	Lok Sabha ..... Revenue	..	12,00,000	12,00,000
78	Secretariat of the Vice-President ..... Revenue	90,00,000	..	90,00,000
80	Ministry of Railways ..... Revenue	1,00,000	..	1,00,000
	..... Capital	1,00,000	..	1,00,000
81	Ministry of Road Transport and Highways ..... Revenue	1,00,000	..	1,00,000
	..... Capital	8565,39,00,000	..	8565,39,00,000
82	Department of Rural Development ..... Revenue	6084,13,00,000	..	6084,13,00,000
	..... Capital	1,00,000	..	1,00,000
84	Department of Science and Technology ..... Revenue	1,00,000	..	1,00,000
	..... Capital	1,00,000	..	1,00,000
87	Ministry of Shipping ..... Revenue	125,01,00,000	..	125,01,00,000
88	Ministry of Skill Development and Entrepreneurship ..... Revenue	1,00,000	..	1,00,000
89	Department of Social Justice and Empowerment ..... Revenue	2263,27,00,000	..	2263,27,00,000
90	Department of Empowerment of Persons with Disabilities ..... Revenue	1,00,000	..	1,00,000
91	Department of Space ..... Revenue	1,00,000	..	1,00,000
	..... Capital	1,00,000	..	1,00,000
92	Ministry of Statistics and Programme Implementation ..... Revenue	69,62,00,000	..	69,62,00,000
93	Ministry of Steel ..... Revenue	105,75,00,000	..	105,75,00,000
94	Ministry of Textiles ..... Revenue	3,00,000	..	3,00,000
95	Ministry of Tourism ..... Revenue	2,00,000	..	2,00,000
96	Ministry of Tribal Affairs ..... Revenue	1,70,00,000	..	1,70,00,000
97	Ministry of Water Resources, River Development and Ganga Rejuvenation ..... Revenue	1,00,000	..	1,00,000
98	Ministry of Women and Child Development ..... Revenue	58,65,00,000	..	58,65,00,000
	..... Capital	18,12,00,000	..	18,12,00,000
99	Ministry of Youth Affairs and Sports ..... Revenue	21,00,000	..	21,00,000
	TOTAL	85917,88,00,000	30,98,00,000	85948,86,00,000

**PART-VII**

## THE APPROPRIATION (VOTE ON ACCOUNT) ACT, 2019

AN  
ACT

*to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 2019-20.*

BE it enacted by Parliament in the Seventieth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (Vote on Account) Act, 2019.

2. From and out of the Consolidated Fund of India, there may be withdrawn sums not exceeding those specified in column 3 of the Schedule, amounting in the aggregate to the sum of thirty-four lakh seventeen thousand two hundred ninety-five crore and thirty-eight lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2019-20.

3. The sums authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

4. Reference to the Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 17th September, 2018 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as constituted from time to time.

Short title.

Withdrawal of  
Rs. 34172953800000  
from and out of  
the  
Consolidated  
Fund of India  
for the  
financial year  
2019-20.

Appropriation.

Construction  
of references  
to Ministries  
or  
Departments  
in the  
Schedule

THE SCHEDULE  
(See sections 2, 3 and 4)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture, Cooperation and Farmers' Welfare .....	Revenue 43183.50,00,000 Capital 11,57,00,000	...	43183.50,00,000 11,57,00,000
2	Department of Agricultural Research and Education .....	Revenue 2692.92,00,000 Capital ...	..	2692.92,00,000 ...
3	Department of Animal Husbandry, Dairying and Fisheries .....	Revenue 1155.46,00,000 Capital 14.67,00,000	...	1155.46,00,000 14.67,00,000
4	Atomic Energy .....	Revenue 5079.56,00,000 Capital 3320.68,00,000	33,00,000 7,78,00,000	5079.89,00,000 3328.46,00,000
5	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homocopathy .....	Revenue 748.52,00,000 Capital 7,00,000	...	748.52,00,000 7,00,000
6	Department of Chemicals and Petrochemicals .....	Revenue 132.33,00,000 Capital ...	...	132.33,00,000 ...
7	Department of Fertilisers .....	Revenue 35443.40,00,000 Capital 2,00,000	...	35443.40,00,000 2,00,000
8	Department of Pharmaceuticals .....	Revenue 78.48,00,000 Capital 2,00,000	...	78.48,00,000 2,00,000
9	Ministry of Civil Aviation .....	Revenue 1585.88,00,000 Capital 8,34,00,000	...	1585.88,00,000 8,34,00,000
10	Ministry of Coal .....	Revenue 274.02,00,000 Capital ...	...	274.02,00,000 ...
11	Department of Commerce .....	Revenue 2409.88,00,000 Capital 391.67,00,000	...	2409.88,00,000 391.67,00,000
12	Department of Industrial Policy and Promotion .....	Revenue 2962.80,00,000 Capital 557.64,00,000	...	2962.80,00,000 557.64,00,000
13	Department of Posts .....	Revenue 9786.22,00,000 Capital 315.91,00,000	27,00,000	9786.49,00,000 315.91,00,000
14	Department of Telecommunications .....	Revenue 10231.21,00,000 Capital 3239.91,00,000	...	10231.21,00,000 3239.91,00,000
15	Department of Consumer Affairs .....	Revenue 749.44,00,000 Capital 27.83,00,000	...	749.44,00,000 27.83,00,000
16	Department of Food and Public Distribution .....	Revenue 106682.64,00,000 Capital 17108.71,00,000	...	106682.64,00,000 17108.71,00,000
17	Ministry of Corporate Affairs .....	Revenue 175.88,00,000 Capital 17,00,00,000	...	175.88,00,000 17,00,00,000
18	Ministry of Culture .....	Revenue 998.52,00,000 Capital 56.01,00,000	...	998.52,00,000 56.01,00,000
19	Ministry of Defence (Miscellaneous) .....	Revenue 13830.86,00,000 Capital 2900.59,00,000	25,00,000 11,67,00,000	13831.11,00,000 2912.26,00,000
20	Defence Services (Revenue) .....	Revenue 82100.02,00,000 Capital ...	33,37,00,000	82133.39,00,000 ...
21	Capital Outlay on Defence Services .....	Revenue 59366.65,00,000 Capital 37359.04,00,000	27,78,00,000	59394.43,00,000 37359.86,00,000
22	Defence Pensions .....	Revenue 37359.04,00,000 Capital ...	82,00,000	37359.86,00,000 ...
23	Ministry of Development of North Eastern Region .....	Revenue 792.19,00,000 Capital 244.70,00,000	...	792.19,00,000 244.70,00,000
24	Ministry of Drinking Water and Sanitation .....	Revenue 8655.57,00,000 Capital ...	...	8655.57,00,000 ...

1 No. of Vote	2 Services and purposes	3 Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
25	Ministry of Earth Sciences .....	Revenue	596,02,00,000	...	596,02,00,000
		Capital	39,33,00,000	...	39,33,00,000
26	Ministry of Electronics and Information Technology ..	Revenue	2024,00,00,000	...	2024,00,00,000
		Capital	116,00,00,000	...	116,00,00,000
27	Ministry of Environment, Forests and Climate Change ..	Revenue	1073,07,00,000	...	1073,07,00,000
		Capital	21,51,00,000	...	21,51,00,000
28	Ministry of External Affairs.....	Revenue	6280,48,00,000	1,00,000	6280,49,00,000
		Capital	719,89,00,000	...	719,89,00,000
29	Department of Economic Affairs .....	Revenue	1085,49,00,000	...	1085,49,00,000
		Capital	5736,71,00,000	...	5736,71,00,000
30	Department of Expenditure .....	Revenue	133,52,00,000	..	133,52,00,000
		Capital	...	...	...
31	Department of Financial Services .....	Revenue	490,61,00,000	..	490,61,00,000
		Capital	1956,12,00,000	...	1956,12,00,000
32	Department of Investment and Public Asset Management .....	Revenue	15,69,00,000	..	15,69,00,000
		Capital	...	...	...
33	Department of Revenue.....	Revenue	67950,54,00,000	1,00,000	67950,55,00,000
		Capital	2,91,00,000	...	2,91,00,000
34	Direct Taxes .....	Revenue	2345,48,00,000	...	2345,48,00,000
		Capital	100,67,00,000	...	100,67,00,000
35	Indirect Taxes .....	Revenue	2497,72,00,000	17,00,000	2497,89,00,000
		Capital	135,62,00,000	...	135,62,00,000
36	Indian Audit and Accounts Department.....	Revenue	1835,54,00,000	65,51,00,000	1901,05,00,000
		Capital	5,33,00,000	...	5,33,00,000
	CHARGED.—Interest Payments .....	Revenue	...	225686,97,00,000	225686,97,00,000
		Capital	...	...	...
	CHARGED.—Repayment of Debt	Revenue	...	...	...
		Capital	...	1994395,70,00,000	1994395,70,00,000
39	Pensions .....	Revenue	19126,97,00,000	148,03,00,000	19275,00,00,000
		Capital	...	...	...
40	Transfers to States .....	Revenue	11937,78,00,000	55019,89,00,000	66957,67,00,000
		Capital	...	6607,76,00,000	6607,76,00,000
41	Ministry of Food Processing Industries .....	Revenue	398,87,00,000	...	398,87,00,000
		Capital	...	...	...
42	Department of Health and Family Welfare .....	Revenue	30837,89,00,000	...	30837,89,00,000
		Capital	1241,29,00,000	...	1241,29,00,000
43	Department of Health Research .....	Revenue	1124,88,00,000	...	1124,88,00,000
		Capital	...	...	...
44	Department of Heavy Industry .....	Revenue	419,94,00,000	...	419,94,00,000
		Capital	148,52,00,000	...	148,52,00,000
45	Department of Public Enterprises .....	Revenue	7,55,00,000	...	7,55,00,000
		Capital	...	...	...
46	Ministry of Home Affairs .....	Revenue	1553,69,00,000	1,00,000	1553,70,00,000
		Capital	93,59,00,000	...	93,59,00,000
47	Cabinet .....	Revenue	276,28,00,000	...	276,28,00,000
		Capital	...	...	...
48	Police .....	Revenue	39423,49,00,000	2,41,00,000	39425,90,00,000
		Capital	5257,02,00,000	2,11,00,000	5259,13,00,000
49	Andaman and Nicobar Islands .....	Revenue	1495,33,00,000	..	1495,33,00,000
		Capital	200,53,00,000	...	200,53,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
50	Chandigarh ..... Revenue	1436.49,00,000	14.00,00,000	1450,49,00,000
	Capital	125,54,00,000	8.33,00,000	133,87,00,000
51	Dadra and Nagar Haveli ..... Revenue	289,27,00,000	...	289,27,00,000
	Capital	105,69,00,000	...	105,69,00,000
52	Daman and Diu ..... Revenue	525,33,00,000	1.00,000	525,34,00,000
	Capital	114,16,00,000	...	114,16,00,000
53	Lakshadweep ..... Revenue	372,37,00,000	...	372,37,00,000
	Capital	62,13,00,000	...	62,13,00,000
54	Transfers to Delhi ..... Revenue	270,67,00,000	...	270,67,00,000
	Capital	100,00,00,000	...	100,00,00,000
55	Transfers to Puducherry ..... Revenue	515,00,00,000	...	515,00,00,000
	Capital	...	...	...
56	Ministry of Housing and Urban Affairs ..... Revenue	12304,80,00,000	30.60,00,000	12335,40,00,000
	Capital	6570,21,00,000	23.97,00,000	6594,18,00,000
57	Department of School Education and Literacy ..... Revenue	32478,59,00,000	...	32478,59,00,000
	Capital	...	...	...
58	Department of Higher Education ..... Revenue	15642,28,00,000	...	15642,28,00,000
	Capital	806,67,00,000	...	806,67,00,000
59	Ministry of Information and Broadcasting ..... Revenue	1455,22,00,000	...	1455,22,00,000
	Capital	4,51,00,000	...	4,51,00,000
60	Ministry of Labour and Employment ..... Revenue	3467,91,00,000	...	3467,91,00,000
	Capital	10,09,00,000	...	10,09,00,000
61	Law and Justice ..... Revenue	1417,81,00,000	...	1417,81,00,000
	Capital	45,00,00,000	...	45,00,00,000
62	Election Commission ..... Revenue	95,32,00,000	...	95,32,00,000
	Capital	19,45,00,000	...	19,45,00,000
	CHARGED—Supreme Court of India ..... Revenue	...	93.15,00,000	93,15,00,000
	Capital	...	...	...
64	Ministry of Micro, Small and Medium Enterprises .. Revenue	2169,72,00,000	...	2169,72,00,000
	Capital	9,01,00,000	...	9,01,00,000
65	Ministry of Mines ..... Revenue	513,46,00,000	...	513,46,00,000
	Capital	35,86,00,000	...	35,86,00,000
66	Ministry of Minority Affairs ..... Revenue	1546,66,00,000	...	1546,66,00,000
	Capital	20,00,00,000	...	20,00,00,000
67	Ministry of New and Renewable Energy ..... Revenue	1776,61,00,000	...	1776,61,00,000
	Capital	15,00,00,000	...	15,00,00,000
68	Ministry of Panchayati Raj ..... Revenue	290,46,00,000	...	290,46,00,000
	Capital	...	...	...
69	Ministry of Parliamentary Affairs ..... Revenue	6,46,00,000	...	6,46,00,000
	Capital	...	...	...
70	Ministry of Personnel, Public Grievances and Pensions Revenue	505,32,00,000	1.26,00,000	506,58,00,000
	Capital	46,96,00,000	17,00,000	47,13,00,000
	CHARGED—Central Vigilance Commission ..... Revenue	...	11,85,00,000	11,85,00,000
	Capital	...	...	...
72	Ministry of Petroleum and Natural Gas ..... Revenue	31100,75,00,000	...	31100,75,00,000
	Capital	541,75,00,000	...	541,75,00,000
73	Ministry of Planning ..... Revenue	203,94,00,000	...	203,94,00,000
	Capital	23,00,000	...	23,00,000
74	Ministry of Power ..... Revenue	7564,39,00,000	...	7564,39,00,000
	Capital	1429,06,00,000	...	1429,06,00,000
	CHARGED—Staff, Household and Allowances of the President ..... Revenue	...	21.26,00,000	21,26,00,000
	Capital	...	...	...

1 No. of Vote	2 Services and purposes		3		
			Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
76	Lok Sabha.....	Revenue	320,61,00,000	43,00,000	321,04,00,000
		Capital	..	..	..
77	Rajya Sabha.....	Revenue	133,17,00,000	51,00,000	133,68,00,000
		Capital	..	..	..
78	Secretariat of the Vice-President.....	Revenue	2,33,00,000	..	2,33,00,000
		Capital	..	..	..
	CHARGED.—Union Public Service Commission.....	Revenue	..	99,48,00,000	99,48,00,000
		Capital	..	..	..
80	Ministry of Railways.....	Revenue	92040,83,00,000	154,43,00,000	92195,26,00,000
		Capital	76200,77,00,000	12,10,00,000	76212,87,00,000
81	Ministry of Road Transport and Highways.....	Revenue	8450,21,00,000	..	8450,21,00,000
		Capital	55585,67,00,000	4,45,00,000	55590,12,00,000
82	Department of Rural Development.....	Revenue	77256,78,00,000	..	77256,78,00,000
		Capital	33,33,00,000	..	33,33,00,000
83	Department of Land Resources.....	Revenue	742,41,00,000	..	742,41,00,000
		Capital	..	..	..
84	Department of Science and Technology.....	Revenue	1750,36,00,000	1,00,000	1750,37,00,000
		Capital	30,00,00,000	..	30,00,00,000
85	Department of Biotechnology.....	Revenue	860,11,00,000	..	860,11,00,000
		Capital	..	..	..
86	Department of Scientific and Industrial Research ..	Revenue	1628,75,00,000	..	1628,75,00,000
		Capital	3,22,00,000	..	3,22,00,000
87	Ministry of Shipping.....	Revenue	738,66,00,000	..	738,66,00,000
		Capital	175,52,00,000	..	175,52,00,000
88	Ministry of Skill Development and Entrepreneurship	Revenue	975,37,00,000	..	975,37,00,000
		Capital	21,03,00,000	..	21,03,00,000
89	Department of Social Justice and Empowerment...	Revenue	2508,33,00,000	..	2508,33,00,000
		Capital	91,67,00,000	..	91,67,00,000
90	Department of Empowerment of Persons with Disabilities.....	Revenue	367,90,00,000	..	367,90,00,000
		Capital	13,74,00,000	..	13,74,00,000
91	Department of Space.....	Revenue	2189,97,00,000	20,00,000	2190,17,00,000
		Capital	2235,28,00,000	13,00,000	2235,41,00,000
92	Ministry of Statistics and Programme Implementation	Revenue	1870,54,00,000	..	1870,54,00,000
		Capital	4,91,00,000	..	4,91,00,000
93	Ministry of Steel.....	Revenue	80,43,00,000	..	80,43,00,000
		Capital	..	..	..
94	Ministry of Textiles.....	Revenue	2851,74,00,000	..	2851,74,00,000
		Capital	10,30,00,000	..	10,30,00,000
95	Ministry of Tourism.....	Revenue	729,74,00,000	..	729,74,00,000
		Capital	..	..	..
96	Ministry of Tribal Affairs.....	Revenue	371,88,00,000	1777,13,00,000	2149,01,00,000
		Capital	26,67,00,000	..	26,67,00,000
97	Ministry of Water Resources, River Development and Ganga Rejuvenation.....	Revenue	2559,41,00,000	17,00,000	2559,58,00,000
		Capital	140,63,00,000	..	140,63,00,000
98	Ministry of Women and Child Development.....	Revenue	9883,30,00,000	..	9883,30,00,000
		Capital	..	..	..
99	Ministry of Youth Affairs and Sports.....	Revenue	727,30,00,000	..	727,30,00,000
		Capital	11,67,00,000	..	11,67,00,000
	TOTAL:		1133030,89,00,000	2284264,49,00,000	3417295,38,00,000

**PART-VII**THE RIGHT OF CHILDREN TO FREE AND COMPULSORY  
EDUCATION (AMENDMENT) ACT, 2019AN  
ACT

*further to amend the Right of Children to Free and Compulsory Education Act, 2009.*

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Right of Children to Free and Compulsory Education (Amendment) Act, 2019.

Short title and commencement

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

35 of 2009.

2. In the Right of Children to Free and Compulsory Education Act, 2009 (hereinafter referred to as the principal Act), for section 16, the following section shall be substituted, namely:—

Substitution of new section for section 16.

“16. (1) There shall be a regular examination in the fifth class and in the eighth class at the end of every academic year.

Examination and holding back in certain cases.

(2) If a child fails in the examination referred to in sub-section (1), he shall be given additional instruction and granted opportunity for re-examination within a period of two months from the date of declaration of the result.

(3) The appropriate Government may allow schools to hold back a child in the fifth class or in the eighth class or in both classes, in such manner and subject to such conditions as may be prescribed, if he fails in the re-examination referred to in sub-section (2):

Provided that the appropriate Government may decide not to hold back a child in any class till the completion of elementary education.

(4) No child shall be expelled from a school till the completion of elementary education.”

Amendment of section 38.

3. In section 38 of the principal Act, in sub-section (2), after clause (f), the following clause shall be inserted, namely:—

“(fa) the manner and the conditions subject to which a child may be held back under sub-section (3) of section 16;”

**PART-VII**THE NATIONAL COUNCIL FOR TEACHER EDUCATION  
(AMENDMENT) ACT, 2019AN  
ACT

*further to amend the National Council for Teacher Education Act, 1993.*

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the National Council for Teacher Education (Amendment) Act, 2019. Short title and commencement.

(2) It shall be deemed to have come into force on the 17th day of August, 1995.

73 of 1993.

2. In the National Council for Teacher Education Act, 1993 (hereinafter referred to as the principal Act), in section 14, in sub-section (1), after the proviso, the following proviso shall be inserted, namely:— Amendment of section 14.

“Provided further that such institutions, as may be specified by the Central Government by notification in the Official Gazette, which—

(i) are funded by the Central Government or the State Government or the Union territory Administration;

(ii) have offered a course or training in teacher education on or after the appointed day till the academic year 2017-2018; and

(iii) fulfil the conditions specified under clause (a) of sub-section (3),

shall be deemed to have been recognised by the Regional Committee.”.

Amendment of section 15

3. In section 15 of the principal Act, in sub-section (1), the following proviso shall be inserted, namely:—

“Provided that the course or training in teacher education offered on or after the appointed day till the academic year 2017-2018 by such institutions, as may be specified by the Central Government by notification in the Official Gazette, which—

(i) are funded by the Central Government or the State Government or the Union territory Administration; and

(ii) fulfil the conditions specified under clause (a) of sub-section (3),

shall be deemed to have been granted permission by the Regional Committee.”.

**PART-VII**

## THE PERSONAL LAWS (AMENDMENT) ACT, 2019

AN  
ACT

*further to amend the Divorce Act, 1869, the Dissolution of Muslim Marriages Act, 1939, the Special Marriage Act, 1954, the Hindu Marriage Act, 1955 and the Hindu Adoptions and Maintenance Act, 1956.*

BE it enacted by Parliament in the Seventieth Year of the Republic of India as follows:—

## CHAPTER I

## PRELIMINARY

1. (1) This Act may be called the Personal Laws (Amendment) Act, 2019.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

## CHAPTER II

## AMENDMENT TO THE DIVORCE ACT, 1869

2. In the Divorce Act, 1869, in section 10, in sub-section (1), clause (iv) shall be omitted.

Amendment of section 10 of Act No. 4 of 1869.

## CHAPTER III

## AMENDMENT TO THE DISSOLUTION OF MUSLIM MARRIAGES ACT, 1939

3. In the Dissolution of Muslim Marriages Act, 1939, in section 2, in ground (vi), the words "leprosy or" shall be omitted.

Amendment of section 2 of Act No. 8 of 1939.

## CHAPTER IV

## AMENDMENT TO THE SPECIAL MARRIAGE ACT, 1954

4. In the Special Marriage Act, 1954, in section 27, in sub-section (1), clause (g) shall be omitted.

Amendment of section 27 of Act No. 43 of 1954.

## CHAPTER V

## AMENDMENT TO THE HINDU MARRIAGE ACT, 1955

5. In the Hindu Marriage Act, 1955, in section 13, in sub-section (1), clause (iv) shall be omitted.

Amendment of section 13 of Act No. 25 of 1955.

## CHAPTER VI

## AMENDMENT TO THE HINDU ADOPTIONS AND MAINTENANCE ACT, 1956

6. In the Hindu Adoptions and Maintenance Act, 1956 in section 18, in sub-section (2), clause (c) shall be omitted.

Amendment of section 18 of Act No. 78 of 1956.

**PART-VII**

## THE APPROPRIATION ACT, 2019

AN  
ACT

*to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2018-19.*

BE it enacted by Parliament in the Seventieth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation Act, 2019. Short title.
2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one lakh ninety-eight thousand eight hundred thirty-one crore and thirty-six lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2018-19 in respect of the services specified in column 2 of the Schedule. Issue of Rs.  
198831.36,00,000  
out of the  
Consolidated  
Fund of India  
for the  
financial year  
2018-19.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE  
(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
1	Department of Agriculture, Cooperation and Farmers' Welfare .....	Revenue	19387,02,00,000	..	19387,02,00,000
2	Department of Agricultural Research and Education ..	Revenue	2,00,000	..	2,00,000
3	Department of Animal Husbandry, Dairying and Fisheries.....	Revenue	201,16,00,000	..	201,16,00,000
		Capital	1,00,000	..	1,00,000
4	Atomic Energy .....	Revenue	4,00,000	..	4,00,000
		Capital	2375,50,00,000	..	2375,50,00,000
5	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH).....	Revenue	53,43,00,000	..	53,43,00,000
7	Department of Fertilisers .....	Revenue	1,00,000	..	1,00,000
8	Department of Pharmaceuticals .....	Revenue	307,23,00,000	..	307,23,00,000
		Capital	3,95,00,000	..	3,95,00,000
9	Ministry of Civil Aviation .....	Revenue	98,00,000	..	98,00,000
10	Ministry of Coal .....	Revenue	10,94,00,000	..	10,94,00,000
11	Department of Commerce.....	Revenue	310,01,00,000	..	310,01,00,000
12	Department of Industrial Policy and Promotion .....	Revenue	2,00,000	..	2,00,000
		Capital	16,33,00,000	..	16,33,00,000
13	Department of Posts.....	Capital	46,87,00,000	..	46,87,00,000
14	Department of Telecommunications.....	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
15	Department of Consumer Affairs .....	Capital	1,00,000	..	1,00,000
16	Department of Food and Public Distribution .....	Revenue	1864,71,00,000	..	1864,71,00,000
		Capital	1000,00,00,000	..	1000,00,00,000
18	Ministry of Culture .....	Revenue	2,00,000	..	2,00,000
19	Ministry of Defence (Miscellaneous) .....	Revenue	2,00,000	..	2,00,000
		Capital	3,00,000	2,16,00,000	2,19,00,000
20	Defence Services (Revenue) .....	Revenue	1403,97,00,000	..	1403,97,00,000
21	Capital Outlay on Defence Services .....	Capital	..	97,42,00,000	97,42,00,000
24	Ministry of Drinking Water and Sanitation .....	Revenue	5391,34,00,000	..	5391,34,00,000
25	Ministry of Earth Sciences .....	Revenue	2,00,000	..	2,00,000
		Capital	1,00,000	..	1,00,000
26	Ministry of Electronics and Information Technology ..	Revenue	20,91,00,000	..	20,91,00,000
27	Ministry of Environment, Forests and Climate Change .....	Revenue	1,00,000	..	1,00,000
29	Department of Economic Affairs .....	Revenue	4,00,000	..	4,00,000
		Capital	3,00,000	..	3,00,000
31	Department of Financial Services .....	Capital	4500,00,00,000	..	4500,00,00,000
34	Direct Taxes .....	Revenue	299,96,00,000	..	299,96,00,000
35	Indirect Taxes .....	Capital	2,00,000	..	2,00,000
36	Indian Audit and Accounts Department.....	Capital	25,55,00,000	..	25,55,00,000
	CHARGED—Interest Payments .....	Revenue	..	9196,65,00,000	9196,65,00,000
	CHARGED—Repayment of Debt .....	Capital	..	106594,12,00,000	106594,12,00,000
40	Transfers to States .....	Capital	..	3800,84,00,000	3800,84,00,000
42	Department of Health and Family Welfare .....	Revenue	2916,52,00,000	..	2916,52,00,000
		Capital	1974,90,00,000	..	1974,90,00,000
43	Department of Health Research .....	Revenue	2,00,000	..	2,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
44	Department of Heavy Industry .....	Revenue	1,00,000	1,00,000
		Capital	10,00,00,000	10,00,00,000
45	Department of Public Enterprises .....	Revenue	1,00,00,000	1,00,00,000
46	Ministry of Home Affairs .....	Revenue	6,01,00,000	6,01,00,000
		Capital	1,00,000	1,00,000
47	Police .....	Revenue	4611,62,00,000	4611,63,00,000
		Capital	1,00,000	13,00,000
48	Andaman and Nicobar Islands .....	Revenue	106,53,00,000	106,53,00,000
		Capital	8,00,000	8,00,000
50	Chandigarh .....	Revenue	24,67,00,000	24,67,00,000
		Capital	9,00,000	9,00,000
51	Dadra and Nagar Haveli .....	Revenue	19,86,00,000	19,86,00,000
		Capital	1,00,000	1,00,000
53	Lakshadweep .....	Revenue	2,00,000	2,00,000
54	Transfers to Delhi .....	Capital	2,59,00,000	2,59,00,000
55	Transfers to Puducherry .....	Revenue	1,00,000	1,00,000
		Capital	49,61,00,000	49,61,00,000
56	Ministry of Housing and Urban Affairs .....	Revenue	7635,00,00,000	7635,00,00,000
		Capital	600,02,00,000	600,02,00,000
57	Department of School Education and Literacy .....	Revenue	4762,75,00,000	4762,75,00,000
58	Department of Higher Education .....	Revenue	784,33,00,000	784,33,00,000
59	Ministry of Information and Broadcasting .....	Revenue	11,77,00,000	11,77,00,000
60	Ministry of Labour and Employment .....	Revenue	1024,79,00,000	1024,79,00,000
61	Law and Justice .....	Capital	1637,14,00,000	1637,14,00,000
62	Election Commission .....	Capital	1,00,000	1,00,000
	CHARGED— <i>Supreme Court of India</i> .....	Revenue	..	7,47,00,000
64	Ministry of Micro, Small and Medium Enterprises ..	Revenue	2,00,000	2,00,000
65	Ministry of Mines .....	Revenue	1,00,000	1,00,000
66	Ministry of Minority Affairs .....	Revenue	3,00,000	3,00,000
67	Ministry of New and Renewable Energy .....	Revenue	2,00,000	2,00,000
72	Ministry of Petroleum and Natural Gas .....	Revenue	1364,19,00,000	1364,19,00,000
73	Ministry of Planning .....	Revenue	1,00,000	1,00,000
74	Ministry of Power .....	Revenue	2850,00,00,000	2850,00,00,000
		Capital	900,00,00,000	900,00,00,000
	CHARGED— <i>Staff, Household and Allowances of the President</i> .....	Revenue	..	42,00,000
77	Rajya Sabha .....	Revenue	23,37,00,000	23,37,00,000
80	Ministry of Railways .....	Revenue	..	46,00,00,000
		Capital	1,00,000	191,65,00,000
81	Ministry of Road Transport and Highways .....	Revenue	2,00,000	2,00,000
		Capital	9683,50,00,000	9683,50,00,000
82	Department of Rural Development .....	Revenue	2,00,000	2,00,000
84	Department of Science and Technology .....	Revenue	1,00,000	1,00,000
85	Department of Biotechnology .....	Revenue	2,00,000	2,00,000
86	Department of Scientific and Industrial Research ...	Revenue	1,00,000	1,00,000
87	Ministry of Shipping .....	Revenue	1,00,000	1,00,000
		Capital	125,00,00,000	125,00,00,000
88	Ministry of Skill Development and Entrepreneurship .....	Revenue	3,00,000	3,00,000
89	Department of Social Justice and Empowerment .....	Revenue	80,02,00,000	80,02,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
90	Department of Empowerment of Persons with Disabilities ..... Revenue	17,74,00,000	..	17,74,00,000
91	Department of Space ..... Revenue	168,07,00,000	..	168,07,00,000
	..... Capital	248,47,00,000	..	248,47,00,000
92	Ministry of Statistics and Programme Implementation ..... Revenue	2,00,000	..	2,00,000
93	Ministry of Steel ..... Revenue	1,24,00,000	..	1,24,00,000
94	Ministry of Textiles ..... Revenue	3,00,000	..	3,00,000
	..... Capital	13,00,00,000	..	13,00,00,000
96	Ministry of Tribal Affairs ..... Revenue	2,00,000	20,00,00,000	20,02,00,000
97	Ministry of Water Resources, River Development and Ganga Rejuvenation ..... Revenue	1,00,000	..	1,00,000
98	Ministry of Women and Child Development ..... Revenue	1,00,000	..	1,00,000
99	Ministry of Youth Affairs and Sports ..... Revenue	2,00,000	..	2,00,000
	TOTAL:	78874,50,00,000	119956,86,00,000	198831,36,00,000

**PART-VII**

THE NATIONAL TRUST FOR WELFARE OF PERSONS WITH  
AUTISM, CEREBRAL PALSY, MENTAL RETARDATION AND  
MULTIPLE DISABILITIES (AMENDMENT) ACT, 2018

AN  
ACT

*to amend the National Trust for Welfare of Persons with Autism, Cerebral Palsy,  
Mental Retardation and Multiple Disabilities Act, 1999.*

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. This Act may be called the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities (Amendment) Act, 2018. Short title.

44 of 1999 2. In the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (hereinafter referred to as the principal Act), in section 4,— Amendment of section 4.

(a) in sub-section (1), the words “or until his successor shall have been duly appointed, whichever is longer” shall be omitted;

(b) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) The Central Government shall initiate the process for appointment of the Chairperson or Member, as the case may be, at least six months prior to the expiry of the term of office of such Chairperson or Member.”;

(c) in sub-section (3), the following proviso shall be inserted, namely:—

“Provided that the Central Government may, in case of a casual vacancy in the office of the Chairperson, by order in writing, direct an officer of appropriate level, to perform the functions of the Chairperson until such vacancy is filled in.”.

Amendment of section 5. 3. In section 5 of the principal Act, in sub-section (1), in the proviso, for the words “until the appointment of his successor is made by the Central Government”, the words “until his resignation is accepted by the Central Government” shall be substituted.

**PART-VII**THE CONSTITUTION (ONE HUNDRED AND THIRD  
AMENDMENT) ACT, 2019AN  
ACT*further to amend the Constitution of India.*

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Constitution (One Hundred and Third Amendment) Act, 2019. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In article 15 of the Constitution, after clause (5), the following clause shall be inserted, namely:— Amendment of article 15.

“(6) Nothing in this article or sub-clause (g) of clause (1) of article 19 or clause (2) of article 29 shall prevent the State from making,—

(a) any special provision for the advancement of any economically weaker sections of citizens other than the classes mentioned in clauses (4) and (5); and

(b) any special provision for the advancement of any economically weaker sections of citizens other than the classes mentioned in clauses (4) and (5) in so far as such special provisions relate to their admission to educational institutions including private educational institutions, whether aided or unaided by the State, other than the minority educational institutions referred to in clause (1) of article 30, which in the case of reservation would be in addition to the existing reservations and subject to a maximum of ten per cent. of the total seats in each category.

*Explanation.*—For the purposes of this article and article 16, “economically weaker sections” shall be such as may be notified by the State from time to time on the basis of family income and other indicators of economic disadvantage.”.

Amendment of article 16. 3. In article 16 of the Constitution, after clause (5), the following clause shall be inserted, namely:—

“(6) Nothing in this article shall prevent the State from making any provision for the reservation of appointments or posts in favour of any economically weaker sections of citizens other than the classes mentioned in clause (4), in addition to the existing reservation and subject to a maximum of ten per cent. of the posts in each category.”.

**PART-VII**

## THE FINANCE ACT, 2019

AN  
ACT

*to continue the existing rates of income-tax for the financial year 2019-2020 and to provide for certain relief to taxpayers and to make amendments in certain enactments.*

BE it enacted by Parliament in the Seventieth Year of the Republic of India as follows:—

## CHAPTER I

## PRELIMINARY

1. (1) This Act may be called the Finance Act, 2019.

Short title and commencement.

(2) Save as otherwise provided in this Act, sections 2 to 10 shall come into force on the 1st day of April, 2019.

## CHAPTER II

## RATES OF INCOME-TAX

13 of 2018

2. The provisions of section 2 of, and the First Schedule to, the Finance Act, 2018, shall apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 2019, as they apply in relation to income-tax for the assessment year, or as the case may be, the financial year commencing on the 1st day of April, 2018, with the following modifications, namely:—

Income-tax.

(a) in section 2,—

(i) in sub-section (1), for the figures "2018", the figures "2019" shall be substituted;

(ii) in sub-section (3), for the first proviso, the following proviso shall be substituted, namely:—

"Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule:";

(iii) for sub-section (11) and sub-section (12), the following sub-section shall be substituted, namely:—

‘(11) The amount of income-tax as specified in sub-sections (1) to (3) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.’;

(iv) sub-section (13) and sub-section (14) shall be renumbered as sub-section (12) and sub-section (13), respectively;

(v) in sub-section (13) as so renumbered, in clause (a), for the figures “2018”, the figures “2019” shall be substituted;

(b) in the First Schedule,—

(i) for Part I, the following Part I shall be substituted, namely:—

"PART I

INCOME-TAX

*Paragraph A*

(1) In the case of every individual other than the individual referred to in items (ii) and (iii) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

*Rates of income-tax*

- |   |  |
|---|--|
| (1) where the total income does not exceed Rs. 2,50,000                           | <i>Nil</i> ;   |
| (2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000  | 5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;                            |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 12,500 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;    |
| (4) where the total income exceeds Rs. 10,00,000                                  | Rs. 1,12,500 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

*Rates of income-tax*

- |   |  |
|---|--|
| (1) where the total income does not exceed Rs. 3,00,000                           | <i>Nil</i> ;   |
| (2) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000  | 5 per cent. of the amount by which the total income exceeds Rs. 3,00,000;                            |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 10,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;    |
| (4) where the total income exceeds Rs. 10,00,000                                  | Rs. 1,10,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

*Rates of income-tax*

- |   |  |
|---|--|
| (1) where the total income does not exceed Rs. 5,00,000                           | <i>Nil</i> ;   |
| (2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;                           |
| (3) where the total income exceeds Rs. 10,00,000                                  | Rs. 1,00,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,—

(a) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax; and

(b) having a total income exceeding one crore rupees, at the rate of fifteen per cent. of such income-tax;

Provided that in the case of persons mentioned above having total income exceeding,—

(a) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

*Paragraph B*

In the case of every co-operative society,—

*Rates of income-tax*

- |  |   |
|--|---|
| (1) where the total income does not exceed Rs. 10,000                        | 10 per cent. of the total income;   |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000                                | Rs. 3,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every co-operative society, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every co-operative society mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

*Paragraph C*

In the case of every firm,—

*Rate of income-tax*

On the whole of the total income 30 per cent.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

*Paragraph D*

In the case of every local authority,—

*Rate of income-tax*

On the whole of the total income 30 per cent.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such

income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

*Paragraph E*

In the case of a company,—

*Rates of income-tax*

I. In the case of a domestic company,—

- (i) where its total turnover or the gross receipt in the previous year 2016-2017 does not exceed two hundred and fifty crore rupees 25 per cent. of the total income;
- (ii) other than that referred to in item (i) 30 per cent. of the total income.

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as consists of,—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government 50 per cent.;

(ii) on the balance, if any, of the total income 40 per cent.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union calculated,—

(i) in the case of every domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(ii) in the case of every company other than a domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax;

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.";

(ii) in Part III, in Paragraph E, in sub-paragraph 1, in clause (i), for the words and figures "previous year 2016-2017", the words and figures "previous year 2017-2018" shall be substituted;

(iii) in Part IV, in Rule 8,—

(A) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:—

"(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2019, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2011, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2012, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2013, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2014, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2015, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017 or the 1st day of April, 2018,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2019.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2020, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019, is a loss, then, for the purposes of sub-section (10) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2012, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2013, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2014, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2015, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 or the 1st day of April, 2019,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2019,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2020.”;

(B) for sub-rule (4), the following sub-rule shall be substituted, namely:—

“(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the assessing officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2011 (8 of 2011) or the First Schedule to the Finance Act, 2012 (23 of 2012) or the First Schedule to the Finance Act, 2013 (17 of 2013) or the First Schedule to the Finance (No. 2) Act, 2014 (25 of 2014) or the First Schedule to the Finance Act, 2015 (20 of 2015) or the First Schedule to the Finance Act, 2016 (28 of 2016) or the First Schedule to the Finance Act, 2017 (7 of 2017) or the First Schedule to the Finance Act, 2018 (13 of 2018) shall be set off, under sub-rule (1) or, as the case may be, sub-rule (2).”.

### CHAPTER III

#### DIRECT TAXES

##### Income-tax

Amendment  
of section 16.

3. In section 16 of the Income-tax Act, 1961 (hereafter in this Chapter referred to as the Income-tax Act), in clause (ia) [as inserted by section 7 of the Finance Act, 2018], for the words “forty thousand”, the words “fifty thousand” shall be substituted with effect from the 1st day of April, 2020.

43 of 1961.  
13 of 2018.

Amendment  
of section 23.

4. In section 23 of the Income-tax Act, with effect from the 1st day of April, 2020,—

(a) in sub-section (4),—

(i) in the opening portion, for the words “one house”, the words “two houses” shall be substituted;

(ii) in clause (a), for the word “one”, the word “two” shall be substituted;

(iii) in clause (b), for the words “other than the house”, the words “other than the house or houses” shall be substituted;

(b) in sub-section (5), for the words “one year”, the words “two years” shall be substituted.

Amendment  
of section 24.

5. In section 24 of the Income-tax Act, with effect from the 1st day of April, 2020,—

(a) in the first proviso, after the words “the amounts of deduction”, the words “or, as the case may be, the aggregate of the amount of deduction” shall be inserted;

(b) in the second proviso, after the words “the amount of deduction”, the words “or, as the case may be, the aggregate of the amounts of deduction” shall be inserted;

(c) after the *Explanation* to the third proviso, the following proviso shall be inserted, namely:—

- "Provided also that the aggregate of the amounts of deduction under the first and second provisos shall not exceed two lakh rupees."
6. In section 54 of the Income-tax Act, in sub-section (1), after clause (ii), the following provisos shall be inserted with effect from the 1st day of April, 2020, namely:—
- 'Provided that where the amount of the capital gain does not exceed two crore rupees, the assessee may, at his option, purchase or construct two residential houses in India, and where such option has been exercised,—
- (a) the provisions of this sub-section shall have effect as if for the words "one residential house in India", the words "two residential houses in India" had been substituted;
- (b) any reference in this sub-section and sub-section (2) to "new asset" shall be construed as a reference to the two residential houses in India;
- Provided further that where during any assessment year, the assessee has exercised the option referred to in the first proviso, he shall not be subsequently entitled to exercise the option for the same or any other assessment year.'
7. In section 80-IBA of the Income-tax Act, in sub-section (2), in clause (a), for the figures "2019", the figures "2020" shall be substituted with effect from the 1st day of April, 2020.
8. In section 87A of the Income-tax Act, with effect from the 1st day of April, 2020,—
- (a) for the words "three hundred fifty thousand", the words "five hundred thousand" shall be substituted;
- (b) for the words, "two thousand and five hundred", the words "twelve thousand and five hundred" shall be substituted.
9. In section 194A of the Income-tax Act, in sub-section (3), in clause (i), for the words "ten thousand" wherever they occur, the words "forty thousand" shall be substituted.
10. In section 194-I of the Income-tax Act, in the first proviso, for the words "one hundred and eighty thousand rupees", the words "two hundred and forty thousand rupees" shall be substituted.

## CHAPTER IV \*

## MISCELLANEOUS

## PART I

## AMENDMENTS TO THE INDIAN STAMP ACT, 1899

11. The provisions of this Part shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.
- 2 of 1899 12. In section 2 of the Indian Stamp Act, 1899 (hereafter in this Part referred to as the principal Act).—
- 22 of 1996 (a) for clause (1), the following clauses shall be substituted, namely:—
- (1) "allotment list" means a list containing details of allotment of the securities intimated by the issuer to the depository under sub-section (2) of section 8 of the Depositories, Act, 1996;
- (1A) "banker" includes a bank and any person acting as a banker;'
- (b) in clause (5), the following long line shall be added at the end, namely:—
- "but does not include a debenture;";
- (c) after clause (7), the following clauses shall be inserted, namely:—
- (7A) "clearance list" means a list of transactions of sale and purchase relating to contracts traded on the stock exchanges submitted to a clearing

corporation in accordance with the law for the time being in force in this behalf;

(7B) "clearing corporation" means an entity established to undertake the activity of clearing and settlement of transactions in securities or other instruments and includes a clearing house of a recognised stock exchange;";

(d) after clause (10), the following clauses shall be inserted, namely:—

{10A} "debenture" includes—

(i) debenture stock, bonds or any other instrument of a company evidencing a debt, whether constituting a charge on the assets of the company or not;

(ii) bonds in the nature of debenture issued by any incorporated company or body corporate;

(iii) certificate of deposit, commercial usance bill, commercial paper and such other debt instrument of original or initial maturity upto one year as the Reserve Bank of India may specify from time to time;

(iv) securitised debt instruments; and

(v) any other debt instruments specified by the Securities and Exchange Board of India from time to time;

(10B) "depository" includes—

(a) a depository as defined in clause (e) of sub-section (1) of section 2 of the Depositories Act, 1996; and

22 of 1996.

(b) any other entity declared by the Central Government, by notification in the Official Gazette, to be a depository for the purposes of this Act;";

(e) in clause (12), the words and figures "and includes attribution of electronic record within the meaning of section 11 of the Information Technology Act, 2000" shall be inserted at the end.

21 of 2000.

(f) for clause (14), the following clause shall be substituted, namely:—

{14} "instrument" includes—

(a) every document, by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded;

(b) a document, electronic or otherwise, created for a transaction in a stock exchange or depository by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded; and

(c) any other document mentioned in Schedule I,

but does not include such instruments as may be specified by the Government, by notification in the Official Gazette;";

(g) after clause (15), the following clause shall be inserted, namely:—

{15A} "issuer" means any person making an issue of securities;";

(h) for clause (16A), the following clauses shall be substituted, namely:—

{16A} "marketable security" means a security capable of being traded in any stock exchange in India;

(16B) "market value", in relation to an instrument through which—

(a) any security is traded in a stock exchange, means the price at which it is so traded;

(b) any security which is transferred through a depository but not traded in the stock exchange, means the price or the consideration mentioned in such instrument;

(c) any security is dealt otherwise than in the stock exchange or depository, means the price or consideration mentioned in such instrument;";

(i) after clause (23), the following clause shall be inserted, namely:—

'(23A) "securities" includes—

42 of 1956.

(i) securities as defined in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956;

2 of 1934.

(ii) a "derivative" as defined in clause (a) of section 45U of the Reserve Bank of India Act, 1934;

(iii) a certificate of deposit, commercial usance bill, commercial paper, repo on corporate bonds and such other debt instrument of original or initial maturity upto one year as the Reserve Bank of India may specify from time to time; and

(iv) any other instrument declared by the Central Government, by notification in the Official Gazette, to be securities for the purposes of this Act;";

(j) after clause (26), the following clause shall be inserted, namely:—

'(27) "stock exchange" includes—

42 of 1956.

(i) a recognised stock exchange as defined in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956; and

(ii) such other platform for trading or reporting a deal in securities, as may be specified by the Central Government, by notification in the Official Gazette, for the purposes of this Act.'.

13. In section 4 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

Amendment of section 4.

"(3) Notwithstanding anything contained in sub-sections (1) and (2), in the case of any issue, sale or transfer of securities, the instrument on which stamp-duty is chargeable under section 9A shall be the principal instrument for the purpose of this section and no stamp-duty shall be charged on any other instruments relating to any such transaction."

14. For section 8A of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 8A.

'8A. Notwithstanding anything contained in this Act or any other law for the time being in force,—

Securities dealt in depository not liable to stamp-duty.

(a) an issuer, by the issue of securities to one or more depositories, shall, in respect of such issue, be chargeable with duty on the total amount of securities issued by it and such securities need not be stamped;

(b) the transfer of registered ownership of securities from a person to a depository or from a depository to a beneficial owner shall not be liable to duty.

*Explanation.*—For the purposes of this section, the expression "beneficial ownership" shall have the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Depositories Act, 1996.'

22 of 1996.

Insertion of  
new Part AA.

15. In Chapter II of the principal Act, after Part A relating to 'Of the liability of instruments to duty', the following Part shall be inserted, namely:—

*'AA.—Of the liability of instruments of transaction in stock exchanges and depositories to duty*

Instruments  
chargeable  
with duty for  
transactions  
in stock  
exchanges  
and  
depositories.

9A. (1) Notwithstanding anything contained in this Act,—

(a) when the sale of any securities, whether delivery based or otherwise, is made through a stock exchange, the stamp-duty on each such sale in the clearance list shall be collected on behalf of the State Government by the stock exchange or a clearing corporation authorised by it, from its buyer on the market value of such securities at the time of settlement of transactions in securities of such buyer, in such manner as the Central Government may, by rules, provide;

(b) when any transfer of securities for a consideration, whether delivery based or otherwise, is made by a depository otherwise than on the basis of any transaction referred to in clause (a), the stamp-duty on such transfer shall be collected on behalf of the State Government by the depository from the transferor of such securities on the consideration amount specified therein, in such manner as the Central Government may, by rules, provide;

(c) when pursuant to issue of securities, any creation or change in the records of a depository is made, the stamp-duty on the allotment list shall be collected on behalf of the State Government by the depository from the issuer of securities, on the total market value of the securities as contained in such list, in such manner as the Central Government may, by rules, provide.

(2) Notwithstanding anything contained in this Act, the instruments referred to in sub-section (1) shall be chargeable with duty as provided therein at the rate specified in Schedule I and such instruments need not be stamped.

(3) From the date of commencement of this Part, no stamp-duty shall be charged or collected by the State Government on any note or memorandum or any other document, electronic or otherwise, associated with the transactions mentioned in sub-section (1).

(4) The stock exchange or a clearing corporation authorised by it or the depository, as the case may be, shall, within three weeks of the end of each month and in accordance with the rules made in this behalf by the Central Government, in consultation with the State Government, transfer the stamp-duty collected under this section to the State Government where the residence of the buyer is located and in case the buyer is located outside India, to the State Government having the registered office of the trading member or broker of such buyer and in case where there is no such trading member of the buyer, to the State Government having the registered office of the participant:

Provided that before such transfer, the stock exchange or the clearing corporation authorised by it or the depository shall be entitled to deduct such percentage of stamp-duty towards facilitation charges as may be specified in such rules.

*Explanation.*—The term "participant" shall have the same meaning as assigned to it in clause (g) of section 2 of the Depositories Act, 1996.

22 of 1996.

(5) Every stock exchange or the clearing corporation authorised by it and depository shall submit to the Government details of the transactions referred to in sub-section (1) in such manner as the Central Government may, by rules, provide.

9B. Notwithstanding anything contained in this Act,—

(a) when any issue of securities is made by an issuer otherwise than through a stock exchange or depository, the stamp-duty on each such issue shall be payable by the issuer, at the place where its registered office is located, on the total market value of the securities so issued at the rate specified in Schedule I;

(b) when any sale or transfer or reissue of securities for consideration is made otherwise than through a stock exchange or depository, the stamp-duty on each such sale or transfer or reissue shall be payable by the seller or transferor or issuer, as the case may be, on the consideration amount specified in such instrument at the rate specified in Schedule I.!

Instruments chargeable with duty for transactions otherwise than through stock exchanges and depositories.

16. In section 21 of the principal Act,—

(a) for the words "the value of such stock or security according to the average price or the value thereof on the day of the date of the instrument.", the words "the market value of such stock or security:" shall be substituted;

(b) the following proviso shall be inserted, namely:—

"Provided that the market value for calculating the stamp-duty shall be, in the case of—

(i) options in any securities, the premium paid by the buyer;

(ii) repo on corporate bonds, interest paid by the borrower; and

(iii) swap, only the first leg of the cash flow."

Amendment of section 21.

17. In section 29 of the principal Act,—

(i) in clause (a),—

(a) the words, figures and brackets "No. 27 (Debenture)" shall be omitted;

(b) the words, figures, brackets and letter "No. 62 (a) (Transfer of shares in an incorporated Company or other body corporate)" shall be omitted;

(c) the words, figures, brackets and letter "No. 62 (b) (Transfer of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8)" shall be omitted;

(ii) in clause (e), after the word "exchange", the words "including swap" shall be inserted;

(iii) in clause (f), the word "and" shall be omitted;

(iv) after clause (g), the following clauses shall be inserted, namely:—

"(h) in the case of sale of security through stock exchange, by the buyer of such security;

(i) in the case of sale of security otherwise than through a stock exchange, by the seller of such security;

(j) in the case of transfer of security through a depository, by the transferor of such security;

(k) in the case of transfer of security otherwise than through a stock exchange or depository, by the transferor of such security;

(l) in the case of issue of security, whether through a stock exchange or a depository or otherwise, by the issuer of such security; and

(m) in the case of any other instrument not specified herein, by the person making, drawing or executing such instrument."

Amendment of section 29.

Insertion of new section 62A.

Penalty for failure to comply with provisions of section 9A.

18. After section 62 of the principal Act, the following section shall be inserted, namely:—

"62A. (1) Any person who,—

(a) being required under sub-section (1) of section 9A to collect duty, fails to collect the same; or

(b) being required under sub-section (4) of section 9A to transfer the duty to the State Government within fifteen days of the expiry of the time specified therein, fails to transfer within such time,

shall be punishable with fine which shall not be less than one lakh rupees, but which may extend upto one per cent. of the collection or transfer so defaulted.

(2) Any person who,—

(a) being required under sub-section (5) of section 9A to submit details of transactions to the Government, fails to submit the same; or

(b) submits a document or makes a declaration which is false or which such person knows or believes to be false,

shall be punishable with fine of one lakh rupees for each day during which such failure continues or one crore rupees, whichever is less."

Insertion of new section 73A.

Power of Central Government to make rules.

19. After section 73 of the principal Act, the following section shall be inserted, namely:—

"73A. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of Part AA of Chapter II.

(2) Without prejudice to the generality of the provisions of sub-section (1), the Central Government may make rules for all or any of the following matters, namely:—

(a) the manner of collection of stamp-duty on behalf of the State Government by the stock exchange or the clearing corporation authorised by it, from its buyer under clause (a) of sub-section (1) of section 9A;

(b) the manner of collection of stamp-duty on behalf of the State Government by the depository from the transferor under clause (b) of sub-section (1) of section 9A;

(c) the manner of collection of stamp-duty on behalf of the State Government by the depository from the issuer under clause (c) of sub-section (1) of section 9A;

(d) the manner of transfer of stamp-duty to the State Government under sub-section (4) of section 9A;

(e) any other matter which has to be, or may be, provided by rules."

Amendment of section 76.

20. In section 76 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule."

21. In Schedule I of the principal Act,—

(i) in Article 19, in column (1),—

(a) after the words "CERTIFICATE OR OTHER DOCUMENT", the brackets, words, figures and letter "(except the certificate or other document covered under Articles 27 and 56A)" shall be inserted;

(b) the words, brackets and figures "See also LETTER OF ALLOTMENT OF SHARES (No. 36)" shall be omitted;

(ii) for Article 27 and the entries relating thereto, the following Article and entries shall be substituted, namely:—

(1)	(2)
"27. DEBENTURE—[as defined by section 2 (10A)] (see sections 9A and 9B)	
(a) in case of issue of debenture;	0.005%
(b) in case of transfer and re-issue of debenture.	0.0001%";

(iii) in Article 28, for the entry in column (1), after the words "DELIVERY ORDER IN RESPECT OF GOODS,", the brackets and words "(excluding delivery order in respect of settlement of transactions in securities in stock exchange)" shall be inserted;

(iv) in Article 36, for the entry in column (1), the following entry shall be substituted, namely:—

"36. LETTER OF ALLOTMENT in respect of any loan to be raised by any company or proposed company.";

(v) after Article 56 and the entry relating thereto, the following Article and entries shall be inserted, namely:—

(1)	(2)
"56A. SECURITY OTHER THAN DEBENTURES (see sections 9A and 9B)—	
(a) issue of security other than debenture;	0.005%
(b) transfer of security other than debenture on delivery basis;	0.015%
(c) transfer of security other than debenture on non-delivery basis;	0.003%
(d) derivatives—	
(i) futures (equity and commodity)	0.002%
(ii) options (equity and commodity)	0.003%
(iii) currency and interest rate derivatives	0.0001%
(iv) other derivatives	0.002%
(e) Government securities	0%
(f) repo on corporate bonds	0.00001%";

(vi) in Article 62, items (a) and (b) and the entries relating thereto shall be omitted.

## PART II

## AMENDMENT TO THE PREVENTION OF MONEY-LAUNDERING ACT, 2002

22. In section 8 of the Prevention of Money-laundering Act, 2002, in sub-section (3), with effect from such date as the Central Government may, by notification in the Official Gazette, appoint,—

Amendment  
of section 8  
of Act 15 of  
2003.

(i) in clause (a), for the words "ninety days", the words "three hundred and sixty-five days" shall be substituted;

(ii) after clause (b), the following *Explanation* shall be inserted, namely:—

"*Explanation.*—For the purposes of computing the period of three hundred and sixty-five days under clause (a), the period during which the investigation is stayed by any court under any law for the time being in force shall be excluded."



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

No.73 Kohima

Friday, June 21, 2019

Jyaistha 31, 1941(Saka)

**NOTIFICATION**

Dated: 21<sup>st</sup> June, 2019

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/167

In exercise of the powers conferred by section 164 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of Nagaland, Finance Department, Revenue Branch F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/124. dated the 23<sup>rd</sup> April, 2019, namely:-

In the said notification, for the figures, letters and words "21<sup>st</sup> day of June, 2019" the figures, letters and word "21<sup>st</sup> day of August, 2019" shall be substituted.

Sd/-

**TALIREMBA**

Officer on Special Duty (Finance)



Registration No. NE/RN-646

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

No.74 Kohima

Friday, June 28, 2019

Ashadha 7, 1941(Saka)

**NOTIFICATION**

Dated: 28<sup>th</sup> June, 2019

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/168::

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

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Nagaland Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July -September, 2019	31 <sup>st</sup> October, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2019 to September, 2019 shall be subsequently notified in the Official Gazette.

Sd/-

**TALIREMBA**

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

No.75 Kohima

Friday, June 28, 2019

Ashadha 7, 1941(Saka)

**NOTIFICATION**

Dated: 28<sup>th</sup> June, 2019

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/169 ::

In exercise of the powers conferred by section 148 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereinafter referred to as "the said Act"), the State Government, on the recommendations of the Council, hereby notifies the persons registered under section 24 of the said Act read with rule 14 of the Nagaland Goods and Services Tax Rules, 2017. (hereinafter referred to as "the said rules"), supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish an annual return in **FORM GSTR-9** under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.

3. The said persons shall not be required to furnish reconciliation statement in **FORMGSTR-9C** under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

Sd/-

**TALIREMBA**

Officer on Special Duty (Finance)

**Kohima : Printed and published by the Directorate of Printing & Stationery, Nagaland  
(Ex-Gazette) No. 75/150/28-06/2019**



Registration No. NE/RN-646

सत्यमेव जयते

THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY

No.76 Kohima

Friday, June 28, 2019

Ashadha 7, 1941(Saka)

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/170:

Dated: 28<sup>th</sup> June, 2019

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 Second 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), after rule 10, the following rule shall be inserted, namely: -

“10A. **Furnishing of Bank Account Details.**-After a certificate of registration in **FORMGST REG-06** has been made available on the common portal and a Goods and Services Tax Identification Number has been assigned, the registered person, except those who have been granted registration under rule 12 or, as the case may be rule 16, shall as soon as may be, but not later than forty five days from the date of grant of registration or the date on which the return required under section 39 is due to be furnished, whichever is earlier, furnish information with respect to details of bank account, or any other information, as may be required on the common portal in order to comply with any other provision”.

3. In the said rules, in rule 21, after clause (c), the following clause shall be inserted, namely:-  
“(d) violates the provision of rule 10A”.

4. In the said rules, after rule 32, with effect from the 1<sup>st</sup> day of July, 2019, the following rule shall be inserted, namely: -

“**32A. Value of supply in cases where Kerala Flood Cess is applicable.**- The value of supply of goods or services or both on which Kerala Flood Cess is levied under clause 14 of the Kerala Finance Bill, 2019 shall be deemed to be the value determined in terms of section 15 of the Act, but shall not include the said cess”.

5. In the said rules, in rule 46, after the fifth proviso, with effect from a date to be notified later, the following proviso shall be inserted, namely:-

“Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the tax invoice shall have Quick Response (QR) code”.

6. In the said rules, in rule 49, after the third proviso, with effect from a date to be notified later, the following proviso shall be inserted, namely:-

“Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the bill of supply shall have Quick Response (QR) code”.

7. In the said rules, in rule 66, in sub-rule (2),-

(a) for the words, letters and figures “suppliers in **Part C** of **FORM GSTR-2A** and **FORM GSTR-4A**” the word “deductees” shall be substituted;

(b) the words “the due date of” shall be omitted;

(c) after the words, letters and figures “**FORM GSTR-7**” the words “for claiming the amount of tax deducted in his electronic cash ledger after validation” shall be inserted.

8. In the said rules, rule 67, in sub-rule (2),-

(a) the words, letters and numbers “in **Part C** of **FORM GSTR-2A**” shall be omitted;

(b) the words “the due date of” shall be omitted;

(c) after the words, letters and figures “**FORM GSTR-8**” the words “for claiming the amount of tax collected in his electronic cash ledger after validation” shall be inserted.

9. In the said rules, in rule 87,-

(a) in sub-rule (2), the second proviso shall be omitted.

(b) in sub-rule (9),-

(i) the words, letters and figures “in **FORM GSTR-02**” shall be omitted;

(ii) the words and figures “in accordance with the provisions of rule 87”

shall be omitted.

(c) after sub-rule (12), with effect from a date to be notified later, the following sub-rule shall be inserted, namely:-

“(13) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for integrated tax, central tax, State tax or Union territory tax or cess in **FORM GST PMT-09**.”

10. In the said rules, in rule 91, in sub-rule (3), with effect from a date to be notified later, at all the places where they occur, for the words “payment advice”, the words “payment order” shall be substituted.

11. In the said rules, in rule 92, with effect from a date to be notified later,-

(a) in sub-rule (4), at all the places where they occur, for the words “payment advice”, the words “payment order” shall be substituted;

(b) in sub-rule (4), after the words “application for refund”, the words “on the basis of a consolidated payment advice” shall be inserted;

(c) after sub-rule (4), the following sub-rule shall be inserted, namely:-

“(4A) The Central Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (4)”;

(d) in sub-rule (5), for the words “an advice”, the words “a payment order” shall be substituted.

12. In the said rules, in rule 94, with effect from a date to be notified later, for the words “payment advice”, the words “payment order” shall be substituted.

13. In the said rules, after rule 95, with effect from the 1<sup>st</sup> day of July, 2019, the following rule shall be inserted, namely: -

**“95A. Refund of taxes to the retail outlets established in departure area of an international Airport beyond immigration counters making tax free supply to an outgoing international tourist.-**

(1) Retail outlet established in departure area of an international airport, beyond the immigration counters, supplying indigenous goods to an outgoing international tourist who is leaving India shall be eligible to claim refund of tax paid by it on inward supply of such goods.

(2) Retail outlet claiming refund of the taxes paid on his inward supplies, shall furnish the application for refund claim in **FORM GST RFD- 10B** on a monthly or quarterly basis, as the case may be, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(3) The self-certified compiled information of invoices issued for the supply made during the month or the quarter, as the case may be, along with concerned purchase invoice shall be submitted along with the refund application.

- (4) The refund of tax paid by the said retail outlet shall be available if-
- (a) the inward supplies of goods were received by the said retail outlet from a registered person against a tax invoice;
  - (b) the said goods were supplied by the said retail outlet to an outgoing international tourist against foreign exchange without charging any tax;
  - (c) name and Goods and Services Tax Identification Number of the retail outlet is mentioned in the tax invoice for the inward supply; and
  - (d) such other restrictions or conditions, as may be specified, are satisfied.
- (5) The provisions of rule 92 shall, mutatis mutandis, apply for the sanction and payment of refund under this rule.

*Explanation.*- For the purposes of this rule, the expression "outgoing international tourist" shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes."

14. In the said rules, in rule 128,-

(a) in sub-rule (1), after the words "receipt of a written application," the words "or within such extended period not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority," shall be inserted;

(b) in sub-rule (2),-

- i. after the words "All applications from interested parties on issues of local nature" the words, "or those forwarded by the Standing Committee" shall be inserted;
- ii. after the words "the State level Screening Committee and the Screening Committee shall," the words "within two months from the date of receipt of a written application, or within such extended period not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority," shall be inserted.

15. In the said rules, in rule 129, in sub-rule (6), for the word "three" used in the phrase "shall complete the investigation within a period of three months", the word "six" shall be substituted.

16. In the said rules, in rule 132, in sub-rule (1), before the words "Director General of Anti-profiteering" the word "Authority," shall be inserted.

17. In the said rules, in rule 133,-

- (a) in sub-rule (1), for the word "three" the word "six" shall be substituted;
- (b) after sub-rule (2), the following sub-rule shall be inserted, namely:-

“(2A)The Authority may seek the clarification, if any, from the Director General of Anti Profiteering on the report submitted under sub-rule (6) of rule 129 during the process of determination under sub-rule (1).”;

(c) in sub-rule (3), in clause (c), after the words “fifty per cent. of the amount determined under the above clause”, the words “along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of deposit of such amount” shall be inserted;

(d) in sub-rule (3), in the Explanation, after the words “the expression, “concerned State” means the State”, the words, “or Union Territory” shall be inserted;

(e) after sub-rule (4), the following sub-rule shall be inserted, namely:-

“(5) (a) Notwithstanding anything contained in sub-rule (4), where upon receipt of the report of the Director General of Anti-profiteering referred to in sub-rule (6) of rule 129, the Authority has reasons to believe that there has been contravention of the provisions of section 171 in respect of goods or services or both other than those covered in the said report, it may, for reasons to be recorded in writing, within the time limit specified in sub-rule (1), direct the Director General of Anti-profiteering to cause investigation or inquiry with regard to such other goods or services or both, in accordance with the provisions of the Act and these rules.

(b) The investigation or enquiry under clause (a) shall be deemed to be a new investigation or enquiry and all the provisions of rule 129 shall mutatis mutandis apply to such investigation or enquiry”.

18. In the said rules, in rule 138, in sub-rule (10),-

(a) in the Table, in column (3), against serial no. 1 to serial no. 4, after the words “Over Dimensional Cargo”, the words “or multimodal shipment in which at least one leg involves transport by ship” shall be inserted;

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

“Provided also that the validity of the e-way bill may be extended within eight hours from the time of its expiry”.

19. In the said rules, in rule 138E, in sub-clause (a),-

(a) after the words “being a person paying tax under section 10” the words and figures “or 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)/78dated the 7<sup>th</sup> March, 2019,” shall be inserted;

(b) for the word “returns” the words, letters and figures “statement in **FORM GST CMP-08**” shall be substituted;





2.	Inward supplies attracting reverse charge including import of services	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
3.	Tax paid (1+2)	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
4.	Interest paid, if any	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>

**6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year**

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. No	Type of supply(Outward/ Inward)	Rate of tax (%)	Value	Amount of tax			
				Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7	8
				<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>
		<b>Total</b>		<Auto>	<Auto>	<Auto>	<Auto>

**7. TDS/TCS Credit received**

GSTIN of Deductor / e-commerce operator	Gross Value	Amount	
		Central Tax	State/UT Tax
1	2	3	4

**8. Tax, interest, late fee payable and paid**

Sr. No.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid (Through FORM GST CMP-08)	Balance amount of tax payable, if any (3-4)	Interest payable	Interest paid	Late fee payable	Late fee paid
1	2	3	4	5	6	7	8	9
1.	Integrated tax	<Auto>	<Auto>	<Auto>				
2.	Central	<Auto>	<Auto>	<Auto>				

	tax						
3.	State/UT tax	<Auto>	<Auto>	<Auto>			
4.	Cess	<Auto>	<Auto>	<Auto>			

### 9. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

### 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.

Signature of Authorised Signatory

Place

Name of Authorised Signatory

Date

Designation /Status

### Instructions:-

- Terms used:
  - GSTIN: Goods and Services Tax Identification Number
  - TDS: Tax Deducted at Source
  - TCS: Tax Collected at Source
- The details in **FORM GSTR-4**, for every financial year or part thereof, should be furnished till the thirtieth day of April following the end of such financial year.
- Aggregate turnover of the taxpayer for the immediate preceding financial year would be auto-populated.
- Table 4 to capture information, on a consolidated basis, related to inward supplies, rate-wise, GSTIN wise:
  - Table 4A to capture inward supplies from registered supplier other than those attracting reverse charge;
  - Table 4B to capture inward supplies from registered supplier attracting reverse charge;
  - Table 4C to capture supplies from unregistered supplier;
  - Table 4D to capture import of services.
- Table 5 to capture details (and adjustments thereof) of outward supplies (including exempt supplies) and inward supplies attracting reverse charge

including import of services as declared earlier in **FORM GST CMP-08** during the financial year.

6. TDS/TCS credit received from deductor/e-commerce operator would be auto-populated in Table 7.”

24. In the said rules, in **FORM GSTR-9**,-

(a) in the Table, in serial no. 8, in column 2, in row C, for the words and figures “to September, 2018”, the figures and word “2018 to March 2019” shall be substituted;

(b) in the Table, in Pt. V, in column 2, in the heading, for the words and letters “previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier”, the letters, figures and words “FY 2017-18 declared in returns between April 2018 till March 2019” shall be substituted;

(c) in instructions, serial no. 3 shall be omitted;

(d) in instructions, in serial no. 4, after the sentence ending with “declared in this part.”, the following words, letters and figures shall be inserted, namely:-

“It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return” ;

(e) In the instructions, in serial no. 5, in the Table, in column 2,-

(i) against serial no. 8A, after the words, letters and figures “corresponding suppliers in their **FORM GSTR-1**.”, the following words, letters and figures shall be inserted, namely:-

“It may be noted that the **FORM GSTR-2A** generated as on the 1<sup>st</sup> May, 2019 shall be auto-populated in this table.”;

(ii) against serial no. 8C, for the words “to September 2018”, the figures and words “2018 to March 2019” shall be substituted;

(f) in the instructions, in serial no. 7,-

(i) for the words, letters, brackets and figures “of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier”, the words and figures “between April 2018 to March 2019” shall be substituted;

(ii) in the Table, in column 2-

(A) against serial no. 10 & 11, for the words “to September of the current financial year or date of filing of Annual Return for the previous financial

year, whichever is earlier”, the figures and words “2018 to March 2019” shall be substituted;

(B) against serial no. 12, for the words “to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier”, the figures and words “2018 to March 2019” shall be substituted;

(C) against serial no. 13, for the words “to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier”, the figures and words “2018 to March 2019” shall be substituted.

25. In the said rules, after FORM GST PMT -07, with effect from a date to be notified later, the following form shall be inserted, namely:-

<b>FORM GST PMT -09</b>					
[See rule 87(13)]					
<b>Transfer of amount from one account head to another in electronic cash ledger</b>					
1.	GSTIN				
2.	(a) Legal name	<Auto>			
	(b) Trade name, if any	<Auto>			
3.	ARN				
4.	Date of ARN				
5. Details of the amount to be transferred from one account head to another (Amount in Rs.)					
Amount to be transferred from			Amount to be transferred to		
Major head	Minor head	Amount available	Major Head	Minor head	Amount transferred
1	2	3	4	5	6
<Central tax, State/ UT tax, Integrated tax, Cess>	Tax		<Central tax, State / UT tax Integrated tax, Cess>	Tax	
	Interest			Interest	
	Penalty			Penalty	
	Fee			Fee	
	Others			Others	
	Total		Total		
6. 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.

Place

Signature

Name of Authorized Signatory

Date

Designation /Status

**Instructions -**

1. Major head refers to - Integrated tax, Central tax, State/UT tax and Cess.
2. Minor head refers to - tax, interest, penalty, fee and others.
3. The form may be filled up if amount from one major / minor head is intended to be transferred to another major/minor head. Minor head for transfer of amount may be same or different.
4. The amount from one minor head can also be transferred to another minor head under the same major head.
5. Amount can be transferred from the head only if balance under that head is available at the time of transfer.

26. In the said rules, in **FORM GST RFD-05**, with effect from a date to be notified later,-

- (a) in Line 3 for the word "Advice", the word "order" shall be substituted;
- (b) in Line 4 for the word "Advice", the word "order" shall be substituted;
- (c) in Line 6, for the words and letters "To <Centre>PAO/ Treasury/ RBI/ Bank", the words and letters "To PAO, CBIC" shall be substituted.

27. In the said rules, after **FORM GST RFD - 10**, with effect from the 1<sup>st</sup> day of July, 2019, the following form shall be inserted, namely:-

**FORM GST RFD-10 B**

[See rule 95A]

**Application for refund by Duty Free Shops/Duty Paid Shops (Retail outlets)**

1. GSTIN:
2. Name:
3. Address:
4. Tax Period (Monthly/Quarterly) : From <DD/MM/YY>To <DD/MM/YY>
5. Amount of Refund Claim: <INR><In Words>
6. Details of inward supplies of goods received and corresponding outward supplies:

DETAILS OF SUPPLIES														
Inward Supplies											Corresponding outward supplies			
GSTIN of supplier	Invoice details				Rate	Taxable value	Amount of tax				Invoice details			
	No / Date	HSN Code	Qty.	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	No / Date	HSN Code	Qty.	Taxable Value

7. Refund applied for:

Central Tax	State/UT Tax	Integrated Tax	Cess	Total
<Total>	<Total>	<Total>	<Total>	<Total>

8. Details of Bank Account:

i. Bank Account Number

ii. Bank Account Type

iii. Name of the Bank

iv. Name of the Account Holder/Operator

v. Address of Bank Branch

vi. IFSC

vii. MICR

9. Declaration:

I \_\_\_\_\_ as an authorized representative of \_\_\_\_\_ (Name of Duty Free Shop/Duty Paid Shop – retail outlet) hereby solemnly affirm and declare that,-

- (i) refund has not been claimed against any of the invoices in respect of outward supplies submitted with this application.

(ii) the information given herein above is true and correct to the best of my knowledge and belief.

Date:

Signature of Authorized Signatory:

Place:

Name:

Designation / Status

**Instructions:**

1. Application for refund shall be filed on monthly/quarterly basis depending upon the frequency of furnishing of return by retail outlets.
2. Application shall be made in respect of one inward supply invoice only once. Therefore, it is advised that refund shall be applied only for those inward supply invoices the goods received against which have been completely supplied.
3. Applicant should ensure that all the invoices declared by him have the GSTIN of the supplier and the GSTIN of the respective Duty Free Shop /Duty Paid Shop (retail outlet) clearly marked on them.
4. Documents to be attached with the refund application:
  - a) Undertaking that all indigenous goods on which refund is being claimed have been received by the Duty-Free Shop/Duty Paid Shop (retail outlet);
  - b) Undertaking that the indigenous goods have been sold to eligible outgoing international tourist;
  - c) Copy of the returns for the period for which application is being filed.

28. In the said rules, for **FORM GST DRC-03**, the following FORM shall be substituted, namely:—

<b>"FORM GST DRC- 03</b>		
<i>[See rule 142(2) &amp; 142 (3)]</i>		
<b>Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement</b>		
1.	GSTIN	
2.	Name	< Auto>

3.	Cause of payment	<< drop down>> Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)									
4.	Section under which voluntary payment is made	<< drop down>>									
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No.	Date of issue								
6.	Financial Year										
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)										
Sr. No	Tax Period	Ac t	Place of supply (POS)	Tax / Ces s	Interes t	Penalty, if applicabl e	Other s	Tota l	Ledger utilised (Cash / Credit )	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12

8. Reasons, if any - << Text box>>

9. Verification-

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

Signature of Authorized Signatory

Name

Designation / Status

Date - "

Sd/-

**TALIREMBA**

Officer on Special Duty (Finance)



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

No.77 Kohima

Saturday, June 29, 2019

Ashadha 8, 1941(Saka)

**NOTIFICATION**

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/171:

Dated: 29<sup>th</sup> June, 2019.

In exercise of the powers conferred by section 55 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable state tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Nagaland Goods and Services Tax Rules, 2017.

Explanation. - For the purposes of this notification, the expression "outgoing international tourist" shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2019.

Sd/-

**TALIREMBA**

Officer on Special Duty (Finance)



Registration No. NE/RN-646

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

No.78 Kohima

Friday, July 5, 2019

Ashadha 14, 1941(Saka)

**NOTIFICATION**

**NO.AS/LEG-23/2019/450:**

Dated Kohima, the 5<sup>th</sup> July, 2019

The following Order of the Governor of Nagaland dated the 7<sup>th</sup> June, 2019 is hereby published for general information:

**"Raj Bhavan  
Kohima  
June 7, 2019**

**ORDER**

In exercise of the powers conferred by Clause (1) of Article 174 of the Constitution of India, I, **P.B. Acharya**, Governor of Nagaland, hereby summon the Fourth Session of the Thirteenth Nagaland Legislative Assembly to meet at **9:30 A.M on Tuesday, the 6<sup>th</sup> August, 2019** in the Assembly Hall, Kohima.

**" P.B. ACHARYA "**

Sd/-

**K. SEKHOSE  
SECRETARY**

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