

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

Dated: 28<sup>th</sup> April 2020

NOTIFICATION

**No.FIN/TAX-13/89(Vol-I):** In exercise of powers conferred by sub section 3 of section 3A of the Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967 (as amended), the Governor of Nagaland is pleased to notify that in addition to existing rate of tax and cess, the COVID-19 Cess shall be levied against Entry Serial Number 3 & 4 of Schedule II of the Act as prescribed under:-

Sl. No.	Description	COVID-19 Cess per litre
1	Diesel	Rs. 5.00
2	Petrol & other Motor Spirit	Rs. 6.00

This Notification shall come into force with effect from the midnight of 28<sup>th</sup> April 2020.

Sd/-

(Sentianger Imchen)

Addl. Chief Secretary & Finance Commissioner