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<table>
<thead>
<tr>
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<table>
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<table>
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<td></td>
</tr>
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Supplement - Prices, Current Vital Statistics, Wealth and Crops Statements etc. | Nil   |

Supplement - Tribal, Ranges and Area Councils. | Nil   |
PART-IIA

NOTIFICATION

Dated Kohima, the 4th November 2019.

NO.PAR/XC-03/2018 :: In the interest of public service and in continuation to this Department’s Notification No. PAR-A/8/87-AIS dated 15/11/18 & PAR/XC-3/2018 dated 09/05/19, the Governor Nagaland is pleased to extend the tenure of Dr. D. Bhalla, Advisor to the Government of Nagaland for a further period with effect from 16/11/2019 to 31/03/2020 under the same terms and conditions.

Sd/-

S. ATHSANGLA, NCS
Under Secretary to the Govt. of Nagaland.

NOTIFICATION

Dated Kohima, the 12th March 2020.

NO.LR/1-2/DPC/2003(Pt)/225 :: On the recommendation of the Departmental Promotion Committee (DPC) vide their letter NO.NPSC DPC-10/2017 dt. 28/02/2020, the Governor of Nagaland is pleased to regularise the officiating promotion of the following Gazetted Officers in the Department of Land Records & Survey, Nagaland in the Level indicated against each Officer plus all other allowances as are admissible to the grade enforced in the State of Nagaland from time to time.

1. TECHNICAL STAFF

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Name of the officer</th>
<th>Designation</th>
<th>Level</th>
<th>with effect from</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Shri Khunenchu Mahg</td>
<td>Joint Director</td>
<td>L-16 (79900-193700)</td>
<td>28.02.2020</td>
</tr>
</tbody>
</table>

2. MINISTERIAL STAFF

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Name of the Officer</th>
<th>Designation</th>
<th>Level</th>
<th>with effect from</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Shri Tsangthungo</td>
<td>Registrar</td>
<td>L-14 (57400-181600)</td>
<td>01.02.2018</td>
</tr>
<tr>
<td>2</td>
<td>Shri Ekonthung</td>
<td>Asstt.Suptd.</td>
<td>L-11 (40800-129200)</td>
<td>15.12.2017</td>
</tr>
</tbody>
</table>

Sd/-

TIAKUMBA JAMIR
Under Secretary to the Govt. of Nagaland.

RELEASE ORDER

Dated Kohima, the 6th April 2020.

NO. MED-12/89/214 :: The Governor of Nagaland is pleased to accept the resignation of Dr.Khruto Keyho,M.S. TB & CD Hospital Mokokchung under Health & Family Welfare Department for voluntary retirement w.e.f. 1/5/2020 at his own request and release him from service on the same date.

Sd/-

YONGCHINGKUMLA
Joint Secretary to the Govt. of Nagaland.
NOTIFICATION

Dated Kohima, the 27th November 2019.

NO.PAR-A/04/13-AIS :: the interest of public service, the Governor is pleased to assign additional charge to the following officers as indicated below till further orders.

1. Shri. Sentiyangner Imchen, IAS, ACS & Development Commissioner will hold the charge of Agriculture Production Commissioner (APC) vice Smti N. Hashili Sema, IAS, APC & Principal Secretary retiring on 30.11.2019.
2. Smti Chubusangla Anar, IAS, Commissioner & Secretary, Land Revenue & NRE will hold the charge of Food & Civil Supplies and LMCP vice Smti N. Hashili Sema, IAS, APC & Principal Secretary, Food & Civil Supplies and LMCP retiring on 30.11.2019.

Sd/-
AKUNU S. MEYASE
Joint Secretary to the Govt. of Nagaland.

NOTIFICATION

Dated Kohima, the 25th February 2020.

NO. PWR/ESTT-02/02/09/494 :: Having been declared medically fit by the Medical Board constituted for the purpose of Service Confirmation, the Governor of Nagaland is pleased to confirm the service of the following Officers under Power Department with immediate effect:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name</th>
<th>Designation</th>
<th>Place of Posting</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Shri. T. Thungbemo Lotha</td>
<td>Sub-Divisional Officer (E)</td>
<td>O/o E.E. (Trans), Mokokchung</td>
</tr>
<tr>
<td>2</td>
<td>Shri. Hokiye Sema</td>
<td>Sub-Divisional Officer (E)</td>
<td>O/o E.E. (E), Chumukedima</td>
</tr>
<tr>
<td>3</td>
<td>Shri. C. Thungbemo</td>
<td>Sub-Divisional Officer (E)</td>
<td>O/o E.E. (E), Wokha</td>
</tr>
<tr>
<td>4</td>
<td>Shri. Imitimesu</td>
<td>Junior Engineer (E)</td>
<td>O/o E.E. (Trans), Mokokchung</td>
</tr>
<tr>
<td>5</td>
<td>Shri. S. Zanathung Ezung</td>
<td>Junior Engineer (E)</td>
<td>O/o E.E. (E), Wokha</td>
</tr>
<tr>
<td>6</td>
<td>Shri. David Richa</td>
<td>Junior Engineer (E)</td>
<td>O/o E.E. (E), Wokha</td>
</tr>
</tbody>
</table>

Sd/-
T. NCHUMBEMO ODYUO
Joint Secretary to the Govt. of Nagaland.

NOTIFICATION

Dated Kohima, the 19th March 2020.

No.FIN/REV-1/ESTT/4/14/47:: Consequent upon the completion of 5 (five) years of service as Superintendents of State Taxes, and having fulfilled required conditions as prescribed in the Nagaland Taxation Service, 2012, the Governor of Nagaland is pleased to release Higher Scale of pay in respect of the under mentioned officers and designate them as Senior Superintendents of State Taxes:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Officer</th>
<th>Designation</th>
<th>Pay Level</th>
<th>Date of effect</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Shri Y. Toshi Yimchunger</td>
<td>Senior Superintendent of State Taxes</td>
<td>Pay Level-13</td>
<td>20/06/2018</td>
</tr>
<tr>
<td>2</td>
<td>Shri L. Mughato Aye</td>
<td>Senior Superintendent of State Taxes</td>
<td>Pay Level-13</td>
<td>12/07/2018</td>
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</table>

Sd/-
BODENO S. COLO
Joint Secretary to the Govt. of Nagaland.
**CORRIGENDUM**

Dated 24th February 2020.

In the notification of the Government of Nagaland, Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/26 dated the 21st February 2020, for the table:-

<table>
<thead>
<tr>
<th>No. 228.</th>
<th>Any chapter</th>
<th>Lottery</th>
<th>14%</th>
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</thead>
</table>

Read

<table>
<thead>
<tr>
<th>No. 228.</th>
<th>Any chapter</th>
<th>Lottery</th>
</tr>
</thead>
</table>

Sd/-

TALIREMBA

Officer on Special Duty (Finance)
NOTIFICATION

Dated 2\textsuperscript{nd} March 2020.

F.NO.FIN/REV-3/GST/1/08 (Pt-1) (Vol. 1)/42

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, hereby makes the following rules further to amend the Nagaland Goods and Services Tax Rules, 2017, namely:-

1. These rules may be called the Nagaland Goods and Services Tax (Thirty Ninth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of issue of this notification.

2. In the Nagaland Goods and Services Tax Rules, 2017, with effect from the 1\textsuperscript{st} March 2020, in rule 31A, for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.

Explanation:– For the purposes of this sub-rule, the expression “Organizing State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.”

Sd/-
TALIREMBA
Officer on Special Duty (Finance)
CIRCULAR-1/2020


NO.CT/LEG/GST-CR/13/17/1401:::

Person Liable for Registration under the Nagaland Goods and Service Tax Act, 2017

This circular is being issued for general information to all concern that the Nagaland Goods and Service Tax Act, 2017 has been implemented in the state of Nagaland since July 1, 2017:

The Nagaland Goods and Service Tax Act, 2017 stipulates that every person making a taxable supply of goods or services or both in the State shall be liable for registration of the business under the Act, if the aggregate turnover in a financial year exceeds 20 lakh rupees. (Refer Section 22 of the said Act)

Further, the Act also stipulates that every person making any inter-State taxable supply shall compulsorily be required to be registered under the Act irrespective of whether the aggregate turnover in a financial year exceeds 20 lakh rupees or not. (For details refer Section 24 of the Act).

Under Section 2 (84) the Act, person, inter alia, includes;

(a) any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013;
(b) a co-operative society registered under any law relating to co-operative societies;
(c) a local authority;
(d) Central Government or a State Government;

It is, therefore, impressed upon all concerned to comply with the provisions of the Act. The District Tax Offices may be contacted for any assistance and support for GST compliance. You may visit nagalandtax.nic.in or/and send mail to cotgon@rediffmail.com for queries.

Sd/-

KESONYU YHOME, IAS
Commissioner of State Taxes
Nagaland: Dimapur

Kohima: Printed and published by the Directorate of Printing & Stationery, Nagaland
(Ex-Gazette) No. 3/150/09-03-2020.
CIRCULAR-2/2020

Dated Dimapur, the 12th May, 2020.

Clarification on Issuance of Tax Clearance Certificate (TCC):

It has been brought to the notice of the department that some taxpayers have expressed reservation as to why GST has to be paid first for issuance of TCC (Tax Clearance Certificate).

This Circular is issued to briefly highlight the relevant provisions under section 12 and 13 of the NSGT Act, 2017 and clarify such doubts and reservations as under:-

1. Section 12 and 13 of the NSGT Act, 2017 provides that the “time to supply” shall be the earlier of the following dates, namely
   (i) the date of issue of invoice by the supplier or the last date on which he is required to issue the invoice in respect to the supply; or
   (ii) the date on which the supplier receives the payment with respect to the supply;

2. From the above, it is clear that the time of supply is the date of issue of invoice, or the date of receipt of payment whichever is earlier.

3. It is also clear from the above that the time of supply is the point of taxation (the point in time when goods or services have been deemed to be supplied or provided). The point of taxation enables us to determine the rate of tax, value and due dates for payment of taxes.

4. Thus the time of supply provisions follows that if the date of issue of invoice is earlier than the date of receipt of payment, than the taxpayers will have to file the return and pay the taxes accordingly by the due date even if the taxpayer have not receipt the payment.

5. Accordingly, it is clarified that-
   (a) The date for payment of tax under GST is determined by the “time of supply” provided in section 12 and 13 of the NSGT ACT, 2017.
   (b) The payment of tax under GST is not payment of tax in advance or otherwise;
   (c) The filing of GST return and payment of tax by the due date is a statutory requirement;
   (d) Issuance of Tax Clearance Certificate (TCC) is subject to filing of GST return and payment of tax by the due date;
   (e) TCC is mandatory only for the purpose of release of payment by the deducting authority.

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

Kohima : Printed and published by the Directorate of Printing & Stationery, Nagaland
(Ex-Gazette) No. 4/150/12-05-2020.
Dated Kohima, the 28th April 2020.

No.FIN/TAX-13/89(Vol-1): 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:-

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description</th>
<th>COVID-19 Cess per litre</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Diesel</td>
<td>Rs. 5.00</td>
</tr>
<tr>
<td>2</td>
<td>Petrol &amp; other Motor Spirit</td>
<td>Rs. 6.00</td>
</tr>
</tbody>
</table>

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

Sd/-
TALIREMBA
Officer on Duty, Finance
F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/62

Dated Kohima, the 16th March 2020.

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 who are foreign company which is an airlines company covered under the notification issued under sub-section (1) of section 381 of the Companies Act, 2013 (18 of 2013) and who have complied with the sub-rule (2) of rule 4 of the Companies (Registration of Foreign Companies) Rules, 2014, 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 reconciliation statement in FORM GSTR-9C to the Nagaland Goods and Services Tax Rules, 2017 under subsection (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules:

Provided that a statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practicing Chartered Accountant in India or a firm or a Limited Liability Partnership of practicing Chartered Accountants in India is submitted for each GSTIN by the 30th September of the year succeeding the financial year.

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


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 Government, on the recommendations of the Council, hereby notifies those registered persons (hereinafter referred to as the erstwhile registered person), who are corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016 (31 of 2016), undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by interim resolution professionals (IRP) or resolution professionals (RP), as the class of persons who shall follow the following special procedure, from the date of the appointment of the IRP/RP till the period they undergo the corporate insolvency resolution process, as mentioned below.

2. Registration.- The said class of persons shall, with effect from the date of appointment of IRP/RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP:

Provided that in cases where the IRP/RP has been appointed prior to the date of this notification, he shall take registration within thirty days from the commencement of this notification, with effect from date of his appointment as IRP/RP.

3. Return.- The said class of persons shall, after obtaining registration file the first return under section 40 of the said Act, from the date on which he becomes liable to registration till the date on which registration has been granted.

4. Input tax credit.- (1) The said class of persons shall, in his first return, be eligible to avail input tax credit on invoices covering the supplies of goods or services or both, received since his appointment as IRP/RP but bearing the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of sub-section (4) of section 16 of the said Act and sub-rule (4) of rule 36 of the Nagaland Goods and Service Tax Rules, 2017 (hereinafter referred to as the said rules).

(2) Registered persons who are receiving supplies from the said class of persons shall, for the period from the date of appointment of IRP/RP till the date of registration as required in this
notification or thirty days from the date of this notification, whichever is earlier, be eligible to avail input tax credit on invoices issued using the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of sub-rule (4) of rule 36 of the said rules.

(5) Any amount deposited in the cash ledger by the IRP/RP, in the existing registration, from the date of appointment of IRP/RP to the date of registration in terms of this notification shall be available for refund to the erstwhile registration.

Explanation.- For the purposes of this notification, the terms “corporate debtor”, “corporate insolvency resolution professional”, “interim resolution professional” and “resolution professional” shall have the same meaning as assigned to them in the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

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

F.NO.FIN/REV-3/GST/1/08 (Pt-I)(Vol.1)/64:


In exercise of the powers conferred by section 148 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, 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-I)(Vol.1)/123, dated the 23rd April, 2019, namely:—

In the said notification, in paragraph 2, the following proviso shall be inserted, namely:—

"Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 have furnished a return in FORM GSTR-3B under the Nagaland Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in FORM GSTR-1 of the said rules or the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 for all the tax periods in the financial year 2019-20."

Sd/-
TALIREMBA
Officer on Special Duty, Finance
NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(VOL.1)/65:-


In exercise of the powers conferred by sub-rule (4) of rule 48 of the Nagaland Goods and Services Tax Rules, 2017 (hereinafter referred as said rules), the Government on the recommendations of the Council, and in supersession of the notification of the Government of Nagaland, Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08 (Pt-1)(VOL.1)/10, dated the 13th December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall come into force from the 1st October, 2020.

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

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(VOL.1)/66::

Dated: 21\textsuperscript{st} March, 2020.

In exercise of the powers conferred by the sixth proviso to rule 46 of the Nagaland Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government, on the recommendations of the Council, and in supersession of the notification of the Government of Nagaland, Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/12 dated the 13\textsuperscript{th} December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1\textsuperscript{st} day of October, 2020.

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


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 (Fortieth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of issue of this notification.

2. In the Nagaland Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, after sub-rule (4), the following sub-rule shall be inserted, namely:-

“(4A) The applicant shall, while submitting an application under sub-rule (4), with effect from 01.04.2020, undergo authentication of Aadhaar number for grant of registration.”.

3. In the said rules, in rule 9, in sub-rule (1), with effect from 01.04.2020, the following sub-rule shall be inserted, namely:-

“Provided that where a person, other than those notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, then the registration shall be granted only after physical verification of the place of business in the presence of the said person, not later than sixty days from the date of application, in the manner provided under rule 25 and the provisions of sub-rule (5) shall not be applicable in such cases.”.

4. In the said rules, for rule 25, the following rule shall be substituted, namely:-

“Physical verification of business premises in certain cases.-Where the proper officer is satisfied that the physical verification of the place of business of a person is required due to failure of Aadhaar authentication before the grant of registration, or due to any other reason after the grant of registration, he may get such verification of the place of business, in the presence of the said person, done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal within a period of fifteen working days following the date of such verification.”.

5. In the said rules, in rule 43, in sub-rule (1) with effect from the 1st April, 2020.-
(a) for clause (c), the following clause shall be substituted, namely:

"c) the amount of input tax in respect of capital goods not covered under clauses (a) and (b), denoted as ‘A’, being the amount of tax as reflected on the invoice, shall credit directly to the electronic credit ledger and the validity of the useful life of such goods shall extend up to five years from the date of the invoice for such goods:

Provided that where any capital goods earlier covered under clause (a) is subsequently covered under this clause, input tax in respect of such capital goods denoted as ‘A’ shall be credited to the electronic credit ledger subject to the condition that the ineligible credit attributable to the period during which such capital goods were covered by clause (a), denoted as ‘Te’, shall be calculated at the rate of five percentage points for every quarter or part thereof and added to the output tax liability of the tax period in which such credit is claimed:

Provided further that the amount ‘Te’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in FORM GSTR-3B.

Explanation.- An item of capital goods declared under clause (a) on its receipt shall not attract the provisions of sub-section (4) of section 18, if it is subsequently covered under this clause."

(b) for clause (d), the following clause shall be substituted, namely:

"the aggregate of the amounts of ‘A’ credited to the electronic credit ledger under clause (c) in respect of common capital goods whose useful life remains during the tax period, to be denoted as ‘Te’, shall be the common credit in respect of such capital goods:

Provided that where any capital goods earlier covered under clause (b) are subsequently covered under clause (c), the input tax credit claimed in respect of such capital good(s) shall be added to arrive at the aggregate value ‘Te’;

(c) in clause (e), the following Explanation shall be inserted, namely:

"Explanation.- For the removal of doubt, it is clarified that useful life of any capital goods shall be considered as five years from the date of invoice and the said formula shall be applicable during the useful life of the said capital goods."

(d) clause (f) shall be omitted.

6. In the said rules, in rule 80, in sub-clause (3), the following proviso shall be inserted, namely:
“Provided that every registered person whose aggregate turnover during the financial year 2018-2019 exceeds five crore rupees shall get his accounts audited as specified under subsection (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C for the financial year 2018-2019, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”.

7. In the said rules, in rule 86, after sub-rule (4), the following sub-rule shall be inserted, namely:-

“(4A) Where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in FORM GST PMT-03.”.

8. In the said rules, in rule 89, in sub-rule (4), for clause (C), the following clause shall be substituted, namely:-

“(C) “Turnover of zero-rated supply of goods” means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;”.

9. In the said rules, in rule 92,-

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) Where, upon examination of the application of refund of any amount paid as tax other than the refund of tax paid on zero-rated supplies or deemed export, the proper officer is satisfied that a refund under sub-section (5) of section 54 of the Act is due and payable to the applicant, he shall make an order in FORM RFD-06 sanctioning the amount of refund to be paid, in cash, proportionate to the amount debited in cash against the total amount paid for discharging tax liability for the relevant period, mentioning therein the amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable and for the remaining amount which has been debited from the electronic credit ledger for making payment of such tax, the proper officer shall issue FORM GST PMT-03 re-crediting the said amount as Input Tax Credit in electronic credit ledger.”;
(b) in sub-rule (4), after the words, brackets and figure “amount refundable under sub-rule (1)”, the words, brackets, figure and letter “or sub-rule (1A)”, shall be inserted;

(c) in sub-rule (5), after the words, brackets and figure “amount refundable under sub-rule (1)”, the words, figures and letter “or sub-rule (1A)”, shall be inserted.

10. In the said rules, in rule 96, in sub-rule (10), in clause (b) with effect from the 23rd October, 2017, the following Explanation shall be inserted, namely,-

“Explanation.- For the purpose of this sub-rule, the benefit of the notifications mentioned therein shall not be considered to have been availed only where the registered person has paid Integrated Goods and Services Tax and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications.”

11. In the said rules, after rule 96A, the following rule shall be inserted, namely:-

“96B. Recovery of refund of unutilized input tax credit or integrated tax paid on export of goods where export proceeds not realized. — (1) Where any refund of unutilized input tax credit on account of export of goods or of integrated tax paid on export of goods has been paid to an applicant but the sale proceeds in respect of such export goods have not been realized, in full or in part, in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, the person to whom the refund has been made shall deposit the amount so refunded, to the extent of non-realization of sale proceeds, along with applicable interest within thirty days of the expiry of the said period or, as the case may be, the extended period, failing which the amount refunded shall be recovered in accordance with the provisions of section 73 or 74 of the Act, as the case may be, as is applicable for recovery of erroneous refund, along with interest under section 50:

Provided that where sale proceeds, or any part thereof, in respect of such export goods are not realized by the applicant within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), but the Reserve Bank of India writes off the requirement of realization of sale proceeds on merits, the refund paid to the applicant shall not be recovered.

(2) Where the sale proceeds are realized by the applicant, in full or part, after the amount of refund has been recovered from him under sub-rule (1) and the applicant produces evidence about such realization within a period of three months from the date of realization of sale proceeds, the amount so recovered shall be refunded by the proper officer, to the
applicant to the extent of realization of sale proceeds, provided the sale proceeds have been realized within such extended period as permitted by the Reserve Bank of India.”.

12. In the said rules, in rule 141, in sub-rule (2), for the word “Commissioner”, the words “proper officer” shall be substituted.

13. In the said rules, in FORM GST RFD-01, after the declaration under rule 89(2)(g), the following undertaking shall be inserted, namely:-

```
"UNDERTAKING

I hereby undertake to deposit to the Government the amount of refund sanctioned along with interest in case of non-receipt of foreign exchange remittances as per the proviso to section 16 of the IGST Act, 2017 read with rule 96B of the CGST Rules 2017.

Signature-

Name –

Designation / Status”.
```

Sd/-
TALIREMBA
Officer on Special Duty, Finance
NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(VOL.1)/68:


In exercise of the powers conferred by sub-section (6D) of section 25 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of the said Act shall not apply to a person who is not a citizen of India or to a class of persons other than the following class of persons, namely:—

(a) Individual;
(b) authorized signatory of all types;
(c) Managing and Authorized partner; and
(d) Karta of Hindu undivided family.

2. This notification shall come into effect from the 1st day of April 2020.

Sd/-
TALIREMBA
Officer on Special Duty, Finance

Kohima : Printed and published by the Directorate of Printing & Stationery, Nagaland
NOTIFICATION


In exercise of the powers conferred by sub-section (6B) of section 25 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby notifies the date of coming into force of this notification as the date, from which an individual shall undergo authentication, of Aadhaar number, as specified in rule 8 of the Nagaland Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in order to be eligible for registration:

Provided that if Aadhaar number is not assigned to the said individual, he shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

2. This notification shall come into effect from the 1st day of April, 2020.

Sd/-
TALIREMBA
Officer on Special Duty, Finance
NOTIFICATION


In exercise of the powers conferred by sub-section (6C) of section 25 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby notifies the date of coming into force of this notification as the date, from which the -

(a) Authorised signatory of all types;

(b) Managing and Authorised partners of a partnership firm; and

(c) Karta of Hindu undivided family,

shall undergo authentication of possession of Aadhaar number, as specified in rule 8 of the Nagaland Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in order to be eligible for registration under GST:

Provided that if Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

2. This notification shall come into effect from the 1st day of April, 2020.

Sd/-
TALIREMBA
Officer on Special Duty, Finance

NOTIFICATION


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>
<thead>
<tr>
<th>Sl. No.</th>
<th>Quarter for which details in FORM GSTR-1 are furnished</th>
<th>Time period for furnishing details in FORM GSTR-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>April, 2020 to June, 2020</td>
<td>31st July, 2020</td>
</tr>
<tr>
<td>2</td>
<td>July, 2020 to September, 2020</td>
<td>31st October, 2020</td>
</tr>
</tbody>
</table>

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of April, 2020 to September, 2020 shall be subsequently notified in the Official Gazette.

Sd/-

TALIREMBA
Officer on Special Duty, Finance

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(VOL.1)/72::


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

In the said notification, in the Table, against serial number 25,

(a) after item (i) and entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely, -

<table>
<thead>
<tr>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.&quot;</td>
<td>2.5</td>
<td>-</td>
</tr>
</tbody>
</table>

(b) in item (ii), in column (3), after the brackets and figures "(i)", the word, brackets, and figures "and (ia)" shall be inserted.

2. This notification shall come into force with effect from the 1st day of April, 2020.

Sd/-
TALIREMBA
Officer on Special Duty, Finance
NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(VOL.1)/73::


In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)“D” dated the 30<sup>th</sup> June, 2017, namely:

In the said notification,

(a) in Schedule I – 2.5%, serial number 187 and the entries relating thereto shall be omitted;

(b) in Schedule II - 6%,-
   (i) after serial number 75 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

| “75A. | 3605 00 10 | All goods”; |

(ii) serial numbers 202 and 203 and the entries relating thereto shall be omitted;

(c) in Schedule III - 9%,-
   (i) serial number 73 and the entries relating thereto shall be omitted;
   (ii) in serial number 379, for the entry in column (3), the entry “All goods” shall be substituted;

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2020.

Sd/-

TALIREMBA
Officer on Special Duty, Finance

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(VOL.1)/74:

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, 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 (Forty First Amendment) Rules, 2020.

(2) Save as otherwise provided, 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), with effect from the 31st March, 2020, in sub-rule (3) of rule 3, the following proviso shall be inserted, namely:-

“Provided that any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in FORM GST CMP-02, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before 30th day of June, 2020 and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub-rule (4) of rule 44 up to the 31st day of July, 2020.”.

3. In the said rules, in sub-rule (4) of rule 36, the following proviso shall be inserted, namely:-

“Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in FORM GSTR 3B for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”.

Sd/-

TALIREMBA
Officer on Special Duty, Finance
NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(VOL.1)/75::

Dated: 3rd April, 2020.

In exercise of the powers conferred by sub-section (1) of section 50 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the State Government, on the recommendations of the Council, hereby makes the following amendment in notification of the Government of Nagaland, Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)“V”, dated the 06th July, 2017, namely:--

In the said notification, in the first paragraph, the following provisos shall be inserted, namely:–

"Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:--

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Class of registered persons</th>
<th>Rate of interest</th>
<th>Tax period</th>
<th>Condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year</td>
<td>Nil for first 15 days from the due date, and 9 percent thereafter</td>
<td>February, 2020, March 2020, April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020</td>
</tr>
<tr>
<td>2.</td>
<td>Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores</td>
<td>Nil</td>
<td>February, 2020, March, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 29th day</td>
</tr>
<tr>
<td>Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year</td>
<td>Nil</td>
<td>April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020.</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>February, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>March, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020.</td>
<td></td>
</tr>
</tbody>
</table>

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

Sd/-

TALIREMBA
Officer on Special Duty, Finance

NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/76::

Dated: 3rd April, 2020.

In exercise of the powers conferred by section 128 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government, on the recommendations of the Council, 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)/14, dated the 31st December, 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—

"Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in FORM GSTR-3B by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:—

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Class of registered persons</th>
<th>Tax period</th>
<th>Condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year</td>
<td>February, 2020, March, 2020 and April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020</td>
</tr>
<tr>
<td>2.</td>
<td>Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year</td>
<td>February, 2020 and March, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 29th day of June, 2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td>April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
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<td></td>
</tr>
<tr>
<td>3.</td>
<td>Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>February, 2020</td>
<td>before the 30th day of June, 2020</td>
<td></td>
</tr>
<tr>
<td></td>
<td>March, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020</td>
<td></td>
</tr>
<tr>
<td></td>
<td>April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020.</td>
<td></td>
</tr>
</tbody>
</table>

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

Sd/-

TALIREMBA
Officer on Special Duty, Finance
NOTIFICATION

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(VOL.1)/77::

Dated: 3rd April, 2020.

In exercise of the powers conferred by section 128 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Nagaland, Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)/44, dated the 25th January, 2018, namely:

In the said notification, after the third proviso, the following proviso shall be inserted, namely:

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in FORM GSTR-1 by the due date, but furnishes the said details in FORM GSTR-1, on or before the 30th day of June, 2020.”.

Sd/-
TALIREMBA
Officer on Special Duty, Finance
NOTIFICATION


In exercise of the powers conferred by section 148 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.1)/123, dated the 23rd April, 2019, namely:–

In the said notification,-

(i) in the second paragraph, the following proviso shall be inserted, namely:–

"Provided that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in FORM GST CMP-08 of the Nagaland Goods and Services Tax Rules, 2017, for the quarter ending 31st March, 2020, till the 7th day of July, 2020.";

(ii) in the third paragraph, the following proviso shall be inserted, namely:–

"Provided that the said persons shall furnish the return in FORM GSTR-4 of the Nagaland Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2020, till the 15th day of July, 2020.".

Sd/-

TALIREMBA
Officer on Special Duty, Finance
NOTIFICATION

Dated Dimapur, the 30th May 2020.

NO.CT/V1G/STS/1/2019/1723 :: In pursuance of the provisions contained in Rules, 4(10) and (11) of the Central Sales Tax (Nagaland) Rules, 1972. It is hereby notified for general information that the following serial numbers of the online declaration Forms ‘C’ are declared to be obsolete and invalid from the date of issue due to erroneous entry of data while uploading transaction details. Please log-on for verification at www.nagalandtax.nic.in ➔ e-services ➔ From & TIN Verification.

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>‘C’ Form</th>
<th>Name and address of the dealers to whom e-Form ‘C’ is issued by the department</th>
<th>Name and address of the dealers to whom e-Form ‘C’ is issued by the dealer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>NL-CA1233740</td>
<td>M/s Agency store Department Dimapur Depot</td>
<td>Radiant Manufactures Pvt Ltd</td>
</tr>
<tr>
<td></td>
<td></td>
<td>02/07/16</td>
<td>13020114077</td>
</tr>
</tbody>
</table>

Now therefore, it is hereby notified that the above serial numbers of the declaration Forms ‘C’ shall not be valid for the purpose of sub-section (4) of section of the Central Sales Tax Act, 1956

Sd/-

KESONYU YHOME, IAS
Commissioner of State Taxes,
Nagaland: Dimapur.

Advertisement and notice by Government Office and Public Bodies. For Rate and terms of Subscription etc. to the Nagaland Gazette please apply to the Director of Printing and Stationery, Nagaland, Kohima.

Sd/-

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Printing & Stationery
Nagaland, Kohima

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