

GOVERNMENT OF NAGALAND
OFFICE OF THE COMMISSIONER OF STATE TAXES
NAGALAND: DIMAPUR

Dated Dimapur, the 6th November, 2017

CIRCULAR-13/15/2017-GST

Ref-CBIC Circular No.15/15/2017-GST dated 06-11-2017

Sub –Due date for generation of FORM GSTR-2A and FORM GSTR-1A in accordance with the extension of due date for filing FORM GSTR-1 and GSTR-2 respectively – reg.

Please refer to Notification No. 12/2017 dated 11th September 2017, and Notification 20/2017, dated 3rd November, 2017 whereby the dates for filing **FORM GSTR-1**, **FORM GSTR-2** and **FORM GSTR-3** for the month of July, 2017 were extended. Queries have been received regarding the due dates for the generation of **FORM GSTR-2A** and **FORM GSTR-1A** in light of the said extension of dates. Therefore, in exercise of the powers conferred section 168 of the Nagaland Goods and Services Tax Act, 2017 (hereinafter referred to as ‘the Act’), for the purpose of uniformity in the implementation of the Act, the following is clarified:

1. Sub-section (1) of section 37 of the Act read with sub-rule (3) of rule 59 of the NGST Rules, 2017 (hereinafter referred to as ‘the Rules’) provides that the details furnished in **FORM GSTR-1** by the supplier shall be made available electronically to the registered person (hereinafter referred to as ‘the recipient’) in **FORM GSTR-2A** after the due date for filing of **FORM GSTR-1**. Sub-section (2) of Section 38 read with sub-rule (1) of rule 60 of the said Rules provides for furnishing of details in **FORM- GSTR-2** after the 10th but before the 15th of the month succeeding the tax period. Further, sub-section (1) of section 38 read with sub-rule (1) of rule 60 provides that on the basis of the details contained in **FORM GSTR-2A**, the recipient shall prepare and furnish the details of inward supply in **FORM GSTR-2** after verifying, validating, modifying or deleting, the details, if required. Since the due dates for furnishing the details in **FORM GSTR-1** and **FORM GSTR-2** have been extended, it is hereby clarified that the due date of **FORM GSTR-2A** is also extended. The details furnished in **FORM GSTR-1** are available to the recipient in **FORM GSTR-2A** from 11th of October, 2017. These details are also available in **FORM GSTR-2** and can be verified, validated, modified or deleted to prepare details in **FORM GSTR-2** which is required to be furnished not later than the 30th November, 2017. It is further clarified that the details in **FORM GSTR-2A** are also available in his **FORM GSTR-2** and the recipient may take necessary action on the same, prior to furnishing the details in his **FORM GSTR-2**. **FORM GSTR-2A** is a read-only document made available to the recipient electronically so that he has a record of all the invoices received from various suppliers during a given tax period.



2. Sub-section (3) of section 38 of the Act read with sub-rule (4) of rule 59 of the Rules provides that the details of inward supplies added, corrected or deleted by the recipient in **FORM GSTR-2** shall be made available to the concerned supplier electronically in **FORM GSTR-1A**. Further, sub-section (2) of section 37 of the Act read with sub-rule (4) of rule 59 of the Rules provides that once these details are made available electronically through the common portal to the supplier in **FORM GSTR-1A**, the supplier shall either accept or reject the modifications made by the recipient on or before the 17th day of the month succeeding the tax period but not before the 15th day, and accordingly, **FORM GSTR-1** shall stand amended to the extent of modifications accepted by the supplier. In this regard, it is hereby clarified that as the dates for furnishing the details in **FORM GSTR-1** and **FORM GSTR-2** have been extended, the due date for furnishing of **FORM GSTR-1A** for July 2017 is also extended. Therefore, the details in **FORM GSTR-1A** shall be made available to the supplier from the 1st of December to the 6th of December, 2017 for the month of July 2017.

3. This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and Rules.

4. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Commissioner at an early date.

Sd/-

(Y. MHATHUNG MURRY)

Commissioner of State Taxes

Nagaland: Dimapur

Dated Dimapur, the 6th November, 2017

NO.CT/LEG/CR-GST/36/17/74
Copy to:-

1. The Finance Commissioner to the Government of Nagaland Finance Department (Revenue Branch) for information.
2. All Additional Commissioner of State Taxes/ Joint Commissioner of State Taxes, Nagaland, Dimapur for information and necessary action.
3. All Deputy Commissioner of State Taxes/ Superintendent of State Taxes/Inspectors of State Taxes, Nagaland for information and necessary action.
4. Programme Officer for uploading it in the Official Website for information to all concerned.
5. Guard file.

Y. Mhathung Murry
06/11/2017
Commissioner of State Taxes
Nagaland: Dimapur