

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

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

Dated: 26th December, 2019

NOTIFICATION

In exercise of the powers conferred by section 128 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 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 second 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 registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months / quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19th December, 2019 to 10th January, 2020”.

2. This notification shall be deemed to have come into force with effect from the 19th day of December, 2019.


(Taliremba)

Officer on Special Duty (Finance)
Dated: 26th December, 2019

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Copy to:-

1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.
2. The Commissioner & Secretary to Chief Minister, Nagaland, Kohima.
3. OSD to CS for information of the Chief Secretary.
4. The P.S. to all Ministers, Nagaland, Kohima.
5. All the Addl. Chief Secretaries / Principal Secretaries/Commissioner & Secretaries / Secretaries to the Government of Nagaland.
6. The Commissioner, Nagaland, Kohima.
7. The Commissioner of State Taxes, Nagaland, Dimapur.
8. All Deputy Commissioners/Addl. Deputy Commissioners of Nagaland.
9. All Heads of Department.
10. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
11. The Director, Information and Public Relations, Kohima for wide publicity.
12. Guard file.


(Taliremba)

Officer on Special Duty (Finance)