

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

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

Dated: 5<sup>th</sup> May 2020

NOTIFICATION

In exercise of the powers conferred by section 168A 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 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 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-1)(Vol.1)/103, dated the 3<sup>rd</sup> April 2020, namely:-

In the said notification, in the first paragraph, in clause (ii), the following proviso shall be inserted, namely: -

“Provided that where an e-way bill has been generated under rule 138 of the Nagaland Goods and Services Tax Rules, 2017 on or before the 24<sup>th</sup> day of March 2020 and its period of validity expires during the period 20<sup>th</sup> day of March 2020 to the 15<sup>th</sup> day of April 2020, the validity period of such e-way bill shall be deemed to have been extended till the 31<sup>st</sup> day of May 2020.”.

*Sd.*  
(Taliremba)

Officer on Special Duty (Finance)  
Dated: 5<sup>th</sup> May 2020

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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. The O.S.D. to 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.

*JCT-II*  
*12/08/2020*

*Add CT*  
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*Tal.*  
(Taliremba)  
Officer on Special Duty (Finance)

*Leg. Br.*  
*16/8/2020*

*JCT III*  
*18/8/2020*