

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

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

Dated: 9th June 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 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)(Vol.1)/103 dated the 3rd April 2020, namely:-

In the said notification, in the first paragraph, in clause (ii), for the proviso, the following proviso shall be substituted, 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 24th day of March 2020 and whose validity has expired on or after the 20th March 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of June 2020.”

2. This notification shall come into force with effect from the 31st day of May 2020.

(Taliremba)

Officer on Special Duty (Finance)

Dated: 9th June 2020

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.II) /127

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.

(Taliremba)

Officer on Special Duty (Finance)