

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

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

Dated: 24th June 2020

NOTIFICATION

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) read with section 148 of the said Act, the State Government, on the recommendations of the Council, hereby makes the following further 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, for the first proviso, the following proviso shall be substituted, namely : –

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, 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, namely:--

Table

S. No 1	Class of registered persons 2	Rate of interest 3	Tax period 4
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter till 24 th day of June 2020	February 2020, March 2020, April 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli,	Nil till the 30 th day of June 2020, and 9 per cent thereafter till the 30 th day of September 2020	February, 2020
Nil till the 3 rd day of July 2020, and 9 per cent thereafter till the 30 th day of September 2020		March 2020	
Nil till the 6 th day of July 2020, and 9 per cent		April 2020	

	Puducherry, Andaman and Nicobar Islands and Lakshadweep	thereafter till the 30 th day of September 2020	
		Nil till the 12 th day of September 2020, and 9 per cent thereafter till the 30 th day of September 2020	May 2020
		Nil till the 23 rd day of September 2020, and 9 per cent thereafter till the 30 th day of September 2020	June 2020
		Nil till the 27 th day of September 2020, and 9 per cent thereafter till the 30 th day of September 2020	July 2020
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Nil till the 30 th day of June 2020, and 9 per cent thereafter till the 30 th day of September 2020	February 2020
		Nil till the 5 th day of July 2020, and 9 per cent thereafter till the 30 th day of September 2020	March 2020
		Nil till the 9 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September 2020	April 2020
		Nil till the 15 th day of September 2020, and 9 per cent thereafter till the 30 th day of September 2020	May 2020
		Nil till the 25 th day of September 2020, and 9 per cent thereafter till the 30 th day of September 2020	June 2020
		Nil till the 29 th day of September 2020, and 9 per cent thereafter till the 30 th day of September 2020	July 2020."


 (Taliremba)

Officer on Special Duty (Finance)

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)