

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

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

Dated: 25th June 2020

NOTIFICATION

In exercise of the powers conferred by section 128 of the Nagaland Goods and Services Tax Act, 2017 (12 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)/44 dated the 25th January 2018, namely:—

In the said notification, for the fourth proviso, the following proviso shall be substituted, 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 fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:-

Table

Sl. No.	Month/ Quarter	Dates
1	2	3
1.	March 2020	10 th day of July 2020
2.	April 2020	24 th day of July 2020
3.	May 2020	28 th day of July 2020
4.	June 2020	05 th day of August 2020
5.	January to March 2020	17 th day of July 2020
6.	April to June 2020	03 rd day of August 2020.”.


(Talifemba)
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)