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Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

No. 169 Kohima

Friday, December 20, 2019

Agrahayana 29, 1941(Saka)

No.FIN/REV-3/GST/1/08(Pt.1)/292

Dated Kohima, 20<sup>th</sup> December, 2019

The Nagaland Goods and Services Tax (Amendment) Ordinance, 2019.

(Nagaland Ordinance NO.2 of 2019)

Promulgated by the Governor of Nagaland in the Seventieth year of the Republic of India.

**An  
Ordinance**

to amend the provisions of the Nagaland Goods and Services Tax Act, 2017 to incorporate the amendments made to the CGST Act, 2017 to bring uniformity in the application of the CGST and SGST Acts.

Whereas the Legislative Assembly of the State of Nagaland is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action.

Now therefore, in exercise of powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Nagaland is pleased to promulgate the following Ordinance, namely:-

Short title and commencement 1. (1) This Act may be called the Nagaland Goods and Services Tax (Amendment) Act, 2019.

(2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Nagaland Government may, by notification in the Official Gazette, appoint.

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of section 2 2. (1) In Section 2 of the Nagaland Goods and Services Tax Act, 2017 (hereinafter referred as Nagaland Goods and Services Tax Act), in clause (4), after the words "the Appellate Authority for Advance Ruling", the words "the National Appellate Authority for Advance Ruling". shall be inserted.

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Receipt No. 3016  
Date 20/1/20

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Amendment of section 10

3. (1) In section 10 of the Nagaland Goods and Services Tax Act,—

(a) in sub-section (1), after the second proviso, the following Explanation shall be inserted, namely:—

“Explanation.— For the purposes of second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in the State”;

(b) in sub-section (2),—

(i) in clause (d), the word “and” occurring at the end shall be omitted;

(ii) in clause (e), for the word “Council:”, the words “Council; and” shall be substituted;

(iii) after clause (e), the following clause shall be inserted, namely:—

“(f) he is neither a casual taxable person nor a non-resident taxable person.”;

(c) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, not eligible to opt to pay tax under sub-section (1) and sub-section (2), whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate as may be prescribed, but not exceeding three per cent of the turnover in the State, if he is not—

(a) engaged in making any supply of goods or services which are not leviable to tax under this Act;

(b) engaged in making any inter-State outward supplies of goods or services;

(c) engaged in making any supply of goods or services through an electronic commerce operator who is required to collect tax at source under section 52;

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