

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/TDS/2020

Dated: 22nd October 2020

OFFICE MEMORANDUM

Sub: Special Window to Promote GST Compliance by Contractors/Suppliers executing works/supplies for Government Departments and Undertakings in the State;

With a view to promote and facilitate GST compliance by all the contractors/suppliers in the State, following guidelines are issued for necessary compliance by all concerned:

1. If a contractor/supplier is not in a position to produce the TCC due to non-filing of GST returns up to date and discharge the GST liabilities involved therein, the contractor/supplier may approach the TDS authority of the concerned department and make an undertaking, in an "Affidavit" (Appended as Annexure – I) that if the GST portion of the Invoice(s) is released to him, he shall immediately file the returns up to date and produce the Tax Clearance Certificate (TCC) within two (2) weeks from the date of payment of the GST portion for release of the remaining amount of the Invoice(s).
2. The concerned TDS Authority of the department, after satisfying himself with the undertaking, shall submit a **written request** to the Commissioner of State Taxes, Nagaland seeking approval for release of payment of the GST portion **only** from the total amount of the Invoice(s) in order to facilitate the contractor/supplier to file the returns up to date.
3. The concerned TDS Authority shall also **certify** in the request letter that it will release **only** the GST portion and that the remaining amount of the Invoice(s) shall be released only on production of the TCC by the contractor/supplier duly obtained from the office of the Commissioner of State Taxes as notified in the **Govt. O.M. NO.FIN/REV-3/GST/1/08 (Pt I) (Vol.1)** dated 27th September 2019 and Office of Commissioner Taxes **Order NO.CT/NGST-1/CC/2018** dated 23rd March 2020.
4. The request letter shall be accompanied by the **scanned copies** of the *Affidavit*, the relevant invoice(s) indicating the *invoice no., date, total amount and the GST payable* separately;
5. The Commissioner of State Taxes, Nagaland shall cause to examine the request and may **approve** it and **convey** the same to the concerned TDS Authority for necessary action.

In the event of release of payment without adhering to the above guidelines, the concerned DDO/TDS Authority shall be held solely responsible.

This O.M. shall come into force with immediate effect.

Sd/ -

(SENTIYANGER IMCHEN) IAS

Addl. Chief Secretary & Finance Commissioner

Dated: 22nd October 2020

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Copy to:-

1. The Addl. Chief Secretary to the Chief Minister, Nagaland, Kohima.
2. All AHOs.
3. All HoDs with a request to give direction to all DDOs under their establishment for strict compliance.
4. Guard file.

Bodeno
22.10.2020

(BODENO S.COLO)

Joint Secretary to the Govt. of Nagaland

AFFIDAVIT

I Shri/Smti Son/Daughter of Shri
having Nagaland GSTIN NO under the legal Name of
and by the Trade Name of M/S hereby solemnly
declare and affirm that the GST amount of Rs./- shall be duly deposited and shall file
all the outstanding return(s) with the amount of Rs/- being released unto me. I
hereby forfeit all my legal rights upon the remaining invoice amount until such time, the **Tax
Clearance Certificate** is obtained from the competent Authority of the Taxes Department
and the same is produced before the DDO.

Deponent:

Signature:

Witness:

1. Name:

Signature

2. Name:

Signature