


GST Stakeholders Awareness & Compliance Campaign 01/2022

With a view to ensure smooth and efficient implementation of GST in the State, the following provisions relating to Registration, Display of Registration Certificate and GSTIN, Maintenance and Issuance of Invoices etc., and Maintenance of Accounts & Records by all concerned under the Nagaland Goods and Services Tax Act (NGST) and Rules made thereunder and I hereby reproduced and publish for general awareness and strict compliance by all concerned: -

SI No	Subject	Compliance Requirement	Penalty for non-compliance
1	Registration	(a) Dealers whose aggregate turnover of taxable supply exceeds rupees 20 lakhs in a financial year shall register their business under section 21 of the NGST Act, 2017 (b) Compulsory registration in certain cases under section 24 of the NGST Act, 2017	Rs10,000/- or an amount equivalent to the tax evaded or the tax not deducted or short deducted etc., whichever is higher, under Section 122 (1) (xi)
2	Display of Registration Certificate and GSTIN	Every registered person shall display the certificate of registration and GSTIN in a prominent location at the principal place of business and every additional place(s) of business as required under Rule 18 of NGST Rules, 2017.	Penalty amounting to Rs25,000/- under Section 125 of the Act
3	Maintenance and Issuance of Invoices	A registered person shall maintain and issue proper invoices:- such as Tax/Retail Invoice/Bill of supply/ Receipt Voucher/ Refund Voucher/ Payment Voucher etc., and Credit Note and Debit Note as required under Section 31 and 34 of the NGST Act, 2017	Rs10,000/- or an amount equivalent to the tax evaded etc., whichever is higher, under Section 122 (1) (xvi) or Rs25,000/- under Section 125 of the Act, as the case may be.
4	Maintenance of Accounts & Records	Every registered person shall keep and maintain a true and correct accounts and shall retain them until the expiry of seventy-two months as required under section 35 and 36 of the NGST Act, 2017	


24/8/22
(GREGORY THEJAWELIE), IAS
Commissioner of State Taxes
Nagaland: Dimapur