

1

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1) / 118

Dated: 29th March, 2019

NOTIFICATION

In exercise of the powers conferred by section 164 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government hereby makes the following rules further to amend the Nagaland Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Nagaland Goods and Services Tax (Thirtieth Amendment) Rules, 2019.
- (2) They shall come into force with effect from the 1st day of April, 2019.
2. In the Nagaland Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 41, in sub-rule (1), after the proviso, the following explanation shall be inserted, namely: -
“Explanation: - For the purpose of this sub-rule, it is hereby clarified that the “value of assets” means the value of the entire assets of the business, whether or not input tax credit has been availed thereon.”
3. With effect from 1st April, 2019, in Rule 42 of the said rules,-
 - (a) in sub rule (1),-
 - a. in clause (f), the following Explanation shall be inserted, namely:-
“*Explanation:* for the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, value of T₄ shall be zero during the construction phase because inputs and input services will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.”
 - b. in clause (g), after the letter and figure “**FORM GSTR-2**”, the words, letters and figure “**and at summary level in FORM GSTR-3B**” shall be inserted;
 - c. in clause (h),-
 - i. for the brackets and letter “(g)”, the brackets and letter “(f)” shall be substituted;
 - d. in clause (i),-

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i. before the proviso, the following proviso shall be inserted, namely:-

“Provided that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the value of ‘E/F’ for a tax period shall be calculated for each project separately, taking value of E and F as under:-

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;

F= aggregate carpet area of the apartments in the project;

Explanation 1: In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier;

Explanation 2: Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) and (id), against serial number 3 of the Table in the notification F.NO.FIN/REV-3/GST/1/08 (Pt-1)”N” dated 30th June, 2017, as amended, shall be taken into account for calculation of value of ‘E’ in view of Explanation (iv) in paragraph 4 of the notification F.NO.FIN/REV-3/GST/1/08 (Pt-1)”N” dated 30th June, 2017 as amended.

ii. in the proviso, for the word “Provided”, the words “Provided further” shall be substituted;

e. for the clause (l), the following clause shall be substituted, namely:-

“(l) the amount ‘C3’, ‘D1’ and ‘D2’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B** or through **FORM GST DRC-03**”;

