

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

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

Dated: 15th November 2022

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, on the recommendations of the Council, hereby makes the following rules further to amend the Nagaland Goods and Services Tax Rules, 2017, namely: —

1. **Short title and commencement.**-(1) These rules may be called the Nagaland Goods and Services Tax (Sixty Fourth Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall come into force on the date of issue of this notification.

2. In the Nagaland Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in **FORM GSTR-9**, under the heading Instructions, in paragraph 7, -

(A) for the figures, letters and words “between April 2022 to September 2022”, the figures, letters and words “of April 2022 to October 2022 filed up to 30th November 2022” shall be substituted;

(B) in the Table, in second column, -

(I) against serial numbers 10 & 11, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April 2022 to October, 2022 filed up to 30th November 2022” shall be substituted;

(II) against serial number 12, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April 2022 to October 2022 up to 30th November 2022” shall be substituted;

(III) against serial number 13, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April 2022 to October 2022 up to 30th November 2022” shall be substituted.


(Taliremba)
Commissioner & Secretary

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Copy to:-

1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.
2. The Principal Secretary to Chief Minister, Nagaland, Kohima.
3. The P.S. to all Ministers, Nagaland, Kohima.
4. The P.P.S. to Chief Secretary, 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 Publisher, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
11. The Director, Information and Public Relations, Nagaland, Kohima for wide publicity.
12. Office copy/Guard file.


(Taliremba)

Commissioner & Secretary