

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II) / 69

Dated: 1st June 2021

NOTIFICATION

In exercise of the powers conferred by section 164 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the 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 (Fifty Sixth Amendment) Rules, 2021.

(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,—

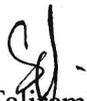
(i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31st day of May 2021, for the figures, letters and words “31st day of May 2021”, the figures, letters and words “31st day of August 2021” shall be substituted;

(ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that such condition shall apply cumulatively for the period April, May, and June 2021 and the return in **FORM GSTR-3B** for the tax period June 2021 or quarter ending June 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

(iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely:—

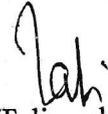
“Provided further that a registered person may furnish such details, for the month of May 2021, using IFF from the 1st day of June 2021 till the 28th day of June 2021.”.


(Taliremba)

Officer on Special Duty (Finance)

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.S. to Chief Secretary.
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 Editor, Nagaland Gazette, Kohima for publication in the Gazette
Extraordinary.
11. The Director, Information and Public Relations, Kohima for wide publicity.
12. Guard file.



(Taliremba)

Officer on Special Duty (Finance)