

**GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)**

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II) / 84

Dated: 29<sup>th</sup> August 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 Eighth 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,-

(a) in the fourth proviso, for the figures, letters and words “31<sup>st</sup> day of August 2021”, the figures, letters and words “31<sup>st</sup> day of October 2021” shall be substituted;

(b) with effect from the 1<sup>st</sup> day of November 2021, all the provisos shall be omitted;

(ii) with effect from the 1<sup>st</sup> day of May 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided also that the said restriction shall not apply during the period from the 1<sup>st</sup> day of May 2021 till the 18<sup>th</sup> day of August 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March 2021 to May 2021.”;

(iii) in **FORM GST ASMT-14**, -

(a) after the words, “with effect from -----”, the words, “vide Order Reference No. -----, dated -----” shall be inserted;

(b) the words, “for conducting business without registration despite being liable for registration” shall be omitted;

(c) at the end after “Designation”, the word “Address” shall be inserted.



(Taliremba)

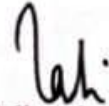
Officer on Special Duty (Finance)

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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.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)