

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

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

Dated: 5<sup>th</sup> May 2020

**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. (1) These rules may be called the Nagaland Goods and Services Tax (Forty Second Amendment) Rules, 2020.

(2) Save as otherwise provided, 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), with effect from the 21<sup>st</sup> April 2020, in rule 26 in sub-rule (1), after the proviso, following proviso shall be inserted, namely: -

“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21<sup>st</sup> day of April 2020 to the 30<sup>th</sup> day of June 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).”

3. In the said rules, after rule 67, with effect from a date to be notified later, the following rule shall be inserted, namely: -

**“67A.Manner of furnishing of return by short messaging service facility.-**  
Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** for a tax period, any reference to electronic furnishing shall include furnishing of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

*Handwritten notes:*  
JCT 27/5  
20/07/2020

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*Handwritten:* 20.7.20

Office of the Commissioner of State Taxes  
Receipt No. 3462  
25/7/20

*Handwritten notes:*  
1. Circulate to all concerned for info. and use  
2. Upload in our website  
JCT HB  
20/7/2020  
20/07/2020  
21/5/2020

Taxes

*Explanation.* - For the purpose of this rule, a Nil return shall mean a return under section 39 for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** ”.

  
(Taliremba)

Officer on Special Duty (Finance)

Dated: 5<sup>th</sup> May 2020

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1) /104

Copy to:-

1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.
2. The Commissioner & Secretary to Chief Minister, Nagaland, Kohima
3. The O.S.D. to Chief Secretary.
4. The P.S. to all Ministers, 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 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)