

**PART-V****NOTIFICATION****Dated Kohima, the 12<sup>th</sup> April 2021.**

**No.LAW/ACT/3-81/2021::**The Nagaland Goods and Services Tax (Fourth Amendment) Act, 2020 (Act No. 2 of 2021) duly assented by the Hon'ble Governor of Nagaland on 12.03.2021 is published herewith for general information.

**Sd/-****RHONTHUNGO ANDREAS**

Under Secretary to the Govt. of Nagaland.

**An  
Act**

Further to amend the Nagaland Goods and Services Tax Act, 2017 (Act No.4 of 2017).

Be it enacted by the Legislature of Nagaland in the Seventy-second year of the Republic of India as follows:-

- |                               |  |
|-------------------------------|--|
| Short title and commencement. | 1. (1) This Act may be called the Nagaland Goods and Services Tax (Fourth Amendment) Act, 2020.<br><br>(2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint:<br><br>Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision. |
| Amendment of Section 2.       | 2. In the existing clause (114) of section 2 of the Nagaland Goods and Services Tax Act 2017, hereinafter referred to as the principal Act, for clauses (c) and (d), the following clauses shall be substituted, namely:—<br>“(c) Dadra and Nagar Haveli and Daman and Diu;<br>(d) Ladakh;”.   |
| Amendment of Section 10.      | 3. In section 10 of the principal Act, in sub-section (2), in clauses (b), (c) and (d), after the words “of goods”, the words “or services” shall be inserted.   |
| Amendment of Section 16.      | 4. In section 16 of the principal Act, in sub-section (4), the words “invoice relating to such” shall be omitted.  |
| Amendment of Section 29.      | 5. In section 29 of the principal Act, in sub-section (1), for clause (c), the following clause shall be substituted, namely:—<br><br>“(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25:”.  |

- Amendment of Section 30. 6. In section 30 of the principal Act, in sub-section (1), for the proviso, the following proviso shall be substituted, namely:—
- “Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,—
- (a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;
- (b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).”.
- Amendment of Section 31. 7. In section 31 of the principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—
- “Provided that the Government may, on the recommendations of the Council, by notification,—
- (a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;
- (b) subject to the condition mentioned therein, specify the categories of services in respect of which—
- (i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or
- (ii) tax invoice may not be issued.”.
- Amendment of Section 51. 8. In section 51 of the principal Act, —
- (a) for sub-section (3), the following sub-section shall be substituted, namely:—
- “(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.”.
- (b) sub-section (4) shall be omitted.”.
- Amendment of Section 122. 9. In section 122 of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:—
- “(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.”.
- Amendment of Section 132. 10. In section 132 of the principal Act, in sub-section (1),—
- (i) for the words “Whoever commits any of the following offences”, the words “Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences” shall be substituted;



- (ii) for clause (c), the following clause shall be substituted, namely:—  
“(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;”;
- (iii) in sub-clause (c), the words “, fraudulently avails input tax credit” shall be omitted.
- Amendment of Section 140. 11. In section 140 of the principal Act, with effect from the 1<sup>st</sup> day of July, 2017, —
- (a) in sub-section (1), after the words “existing law”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;
- (b) in sub-section (2), after the words “appointed day”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;
- (c) in sub-section (3), for the words “goods held in stock on the appointed day subject to”, the words “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted;
- (d) in sub-section (5), for the words “existing law”, the words “existing law, within such time and in such manner as may be prescribed” shall be substituted and shall be deemed to have been substituted;
- (e) in sub-section (6), for the words “goods held in stock on the appointed day subject to”, the words “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted;
- Amendment of Section 172. 12. In section 172 of the principal Act, in sub-section (1), in the proviso, for the words “three years”, the words “five years” shall be substituted.
- Amendment of Schedule II 13. In Schedule II of the principal Act, in paragraph 4, the words “whether or not for a consideration,” at both the places where they occur, shall be omitted and shall be deemed to have been omitted with effect from the 1<sup>st</sup> day of July, 2017.