

NAGALAND GOODS AND SERVICES TAX (AMENDMENT) ORDINANCE, 2020

Registration No. NE/RN-646 NAGALAND GAZETTE EXTRAORDINARY PUBLISHED BY AUTHORITY No. 24 Kohima Wednesday, June 24, 2020 NO.FIN/REV-3/GST/1!OX (Pt-1)/94 Ashadha 3, 1942 (Saka) Dated Kohima, the 24th June 2020. The Nagaland Goods and Services Tax (Amendment) Ordinance, 2020. (Nagaland Ordinance NC). of 2020) Promulgated by the Governor of Nagaland in the Seventy-first Year of the Republic of India Ordinance to amend the provisions of the Nagaland Goods and Services Act, 2017 incorporate the amendments made the CGST Act 2017 to bring uniformity in the application of the CGST and SGST Acts Whereas, in view of the spread of pandemic COVID-19 across many countries of the world including India. causing immense loss to the lives of people, it has become imperative to relax certain provisions, including extension of Time limit. in the Nagaland Goods and Services Tax Act, 2017* And whereas, the Legislative Assembly of the State of Nagaland is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action; Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Nagaland is pleased promulgate the following Ordinance namely: - Short title and commencement Insertion of new Section in Nagaland Act 4 of 2017. of Power Government to extend time limit in special circumstances 1. (1) This Ordinance may be called the Nagaland Goods and Services Tax (Amendment) Ordinance, 2020 (2) It shall be deemed to have come into force effect from the March 2020

2. After Q'elör: 168 of the Nagaland Goods and Services Tax Act, 7.the following section shall be inserted, namely'- '168A. (1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified this Act in respect of actions which cannot be completed on: due to force majeure- 2 The Nagaland Extra Ordinary Gazette, 24, June, 2020 (2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from date not earlier than the date of commencement of this Act. For section, the expression case of epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise, which affecting the implementation of any of the provisions of this ' R. N. RAVI GOVERNOR KHANJANLA T. KOZA Secretary to the Government of Nagaland Department of Justice & Law Kohima : Printed and published by the Directorate of Printing & Stationery, Nagaland (Ex-Gazette) No. 24/150+20/24/06/2020.