GOVERNMENT OF NAGALAND FINANCE DEPARTMENT (REVENUE BRANCH)

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

Dated: 26th October 2017

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 hereby makes the following rules further to amend the Nagaland Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Nagaland Goods and Services Tax (Tenth Amendment) Rules, 2017.
- (2) They shall come into force with immediate effect.
- 2. In the Nagaland Goods and Services Tax Rules, 2017, -
 - (i) in rule 89, insub-rule (1), for third proviso, the following proviso shall be substituted, namely:-

"Provided also that in respect of supplies regarded as deemed exports, the application may be filed by, -

- (a) the recipient of deemed export supplies; or
- (b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund";
- (ii) in rule 96A, in sub-rule (1), in clause (a), after the words "after the expiry of three months", the words ", or such further period as may be allowed by the Commissioner," shall be inserted;
- (iii) in FORM GST RFD-01,
- (a) for "Statement-2", the following Statement shall be substituted, namely:-

"Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr.	Inv	oice d	etails	Integrated tax		Cess	BRC/ FIRC		Integrated		
No.				Taxable			No.	Date	tax and	tax and	Integrated
				value	-				cess	cess	tax and
						- 2 × 2				involved	
				a		ia.		7	in debit	in credit	(6+7+10 -
	ž.					*			note, if	note, if	11)
									any	any	
1	2	3	4	5	6	7	8	9	10	11	12

(b) for "Statement-4", the following Statement shall be substituted, namely:-

"Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN	Invoice details			Ship	ping	Integrate	Integrated Tax		Integrated	Integrated	Net
of				bill/Bill of				1,,	tax and	tax and	Integrated
recipient				export/ Endorsed invoice by SEZ		**************************************		n = 2	cess involved in debit note, if	cess involved in credit note, if	tax and cess (8+9+10- 11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.		any	any	×
1	2	3	4	5	6	7	8	9	10	11	12
									v =		,,,

(Taliremba) Officer on Special Duty (Finance)

F.NO.FIN/REV-3/GST/1/08 (Pt-1) /57

Dated: 26th October 2017

Copy to:-

- 1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.
- 2. The Commissioner & Secretary to Chief Minister, Nagaland, Kohima.
- 3. OSD to CS for information of the Chief Secretary.
- 4. The P.S. to all Ministers, Nagaland Kohima.
- 5. The P.S. to all Parliamentary Secretaries, Nagaland, Kohima.
- All the Addl. Chief Secretaries/Principal Secretaries/Commissioner & Secretaries/Secretaries to the Government of Nagaland.
- 7. The Commissioner, Nagaland: Kohima.
- 8. The Commissioner of State Taxes, Nagaland: Dimapur.
- 9. All Deputy Commissioners/Addl. Deputy Commissioners of Nagaland.
- 10. All Heads of Department.
- 11. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
- 12. The Director, Information and Public Relations, Kohima for wide publicity.
- 13. Guard file.

(Taliremba)

Officer on Special Duty (Finance)