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**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 24 Kohima

Wednesday, June 24, 2020

Ashadha 3, 1942 (Saka)

NO.FIN/REV-3/GST/1/08(Pt-1)/94

Dated Kohima, the 24th June 2020.

The Nagaland Goods and Services Tax (Amendment) Ordinance, 2020.

(Nagaland Ordinance NO. 6, of 2020)

Promulgated by the Governor of Nagaland in the Seventy-first Year of the Republic of India.

An
Ordinance

to amend the provisions of the Nagaland Goods and Services Tax Act, 2017 to incorporate the amendments made to 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 to promulgate the following Ordinance namely: -

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| Short title and commencement | 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 with effect from the 31 st March 2020. |
| Insertion of new section 168A in Nagaland Act 4 of 2017. | 2. After section 168 of the Nagaland Goods and Services Tax Act, 2017, the following section shall be inserted, namely:- |
| Power of Government to extend time limit in special circumstances | '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 under, this Act in respect of actions which cannot be completed or completed with due to <i>force majeure</i> . |

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation.— For the purposes of this section, the expression "force majeure" means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.

R. N. RAVI
GOVERNOR

Sd/-
KHANRINLA T. KOZA
Secretary to the Government of Nagaland
Department of Justice & Law