

**PART-V**  
**NOTIFICATION**

Dated Kohima, the 27<sup>th</sup> October 2020.

No.LAW/ACT/6-22/2018 ::: The Nagaland Goods and Services Tax (Amendment) Act, 2020 (Act No. 7 of 2020) duly assented by the Hon'ble Governor of Nagaland on 22.09.2020 is published herewith for general information.

Sd/-  
**IMTIAKUM**  
Deputy Secretary to the Govt. of Nagaland.

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

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-first 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 (Amendment) Act, 2020.

(2) It shall be deemed to have come into force with effect from the 31<sup>st</sup> 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 complied with due to *force majeure*.

(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.