PART-V

NOTIFICATION

Dated Kohima, the 25th October, 2024.

NO.LAW/BILL/23-28/2024 : : The Nagaland Goods and Services Tax (Ninth Amendment) Act, 2024 Act No. 8 of 2024 duly assented by the Hon'ble Governor on 5th Oct. 2024 is hereby published for general information.

Sd/-
Y. KIKHETO SEMA, IAS
Commissioner & Secretary to the Govt. of Nagaland.

Nagaland Goods and Services Tax (Ninth Amendments) Act, 2024

An

Act

further to amend the Nagaland Goods and Services Tax, Act 2017 (Act No. 4 of 2017) to incorporate the amendments made to the CGST Act, 2017 to bring uniformity in the application of the CGST and SGST Acts.

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

Short title and commencement

1. (a) This Act may be called the Nagaland Goods and Services Tax (Nint Amendment) Act, 2024.

(b) It shall extend to the whole of Nagaland.

(c) It shall come into force on such date as the State Government ma by notification appoint.

Provided that different dates may be appointed for differe provisions of this Act and any reference in any such provision to th commencement of this Act shall be construed as a reference to the comin into force of that provision.

Amendment of section 2.

2. In the Nagaland Goods and Services Tax Act, 2017 (herein after referred t as the Nagaland Goods and Services Tax Act), in Section 2, for claus (61), the following clause shall be substituted, namely:-

'**(61)** "Input Service Distributor" means an office of the supplier of good or services or both which receives tax invoices towards the receipt of inpu services, including invoices in respect of services liable to tax under sub section (3) or sub-section (4) of Section 9, for or on behalf of distin persons referred to in Section 25, and liable to distribute the input tax cred in respect of such invoices in the manner provided in Section 20;'.

Substitution of Section 20.

Manner of distribution of credit by Input Service Distributor

3. For Section 20 of the Nagaland Goods and Services Tax Act, the following section shall be substituted, namely:-

"**20.** (1) Any office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of Section 9, for or on behalf of distinct persons referred to in Section 25, shall be required to be registered as Input Service Distributor under clause (*viii*) of Section 24 and shall distribute the input tax credit in respect of such invoices.

(2) The Input Service Distributor shall distribute the credit of state tax or integrated tax charged on invoices received by him, including the credit of state or integrated tax in respect of services subject to levy of tax under sub-section (3) or sub-section (4) of Section 9 paid by a distinct person registered in the same State as the said Input Service Distributor, in such manner, within such time and subject to such restrictions and conditions as may be prescribed.

(3) The credit of state tax shall be distributed as state tax or integrated tax and integrated tax as integrated tax or state tax, by way of issue of a document containing the amount of input tax credit, in such manner as may be prescribed.".

Insertion of New Section 122A.

Penalty for failure to register certain machines used in manufacture of goods as per special procedure.

4. After Section 122 of the Nagaland Goods and Services Tax Act, the following section shall be inserted, namely:-

"**122A.** (1). Notwithstanding anything contained in this Act, where any person, who is engaged in the manufacture of goods in respect of which any special procedure relating to registration of machines has been notified under section 148, acts in contravention of the said special procedure, he shall, in addition to any penalty that is paid or is payable by him under Chapter XV or any other provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees for every machine not so registered.

(2) In addition to the penalty under sub-section (1), every machine not so registered shall be liable for seizure and confiscation:

Provided that such machine shall not be confiscated where—

(*a*) the penalty so imposed is paid; and

(*b*) the registration of such machine is made in accordance with the special procedure within three days of the receipt of communication of the order of penalty.".

THE NAGALAND GOODS AND SERVICES TAX (NINTH AMENDMENT) BILL, 2024.

(As passed by the Nagaland Legislative Assembly on the 29th August, 2024)

This Bill was passed by the Nagaland Legislative Assembly on 29.08.2024.

Sd/-
SHARINGAIN LONGKUMER
SPEAKER
Nagaland Legislative Assembly

Kohima,
The 29-08-2024

I assent to this Bill

Sd/-
LA. GANESAN
GOVERNOR

Kohima,
The 05-10-2024