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No.LAW/ORD/2-2/2026 **Dated Kohima, the 20th August, 2026.**

The Nagaland Goods and Services Tax (Eleventh Amendment) Ordinance, 2026 No. 1 of 2026 received assent on 7th August 2026 and is hereby publised for general information.

THE NAGALAND ORDINANCE NO. 1 OF 2026

THE NAGALAND GOODS AND SERVICES TAX (ELEVENTH AMENDMENT) ORDINANCE,2026

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

AN ORDINANCE

Further to amend the Nagaland Goods and Services Tax Act, 2017 (Nagaland Act No. 4 of 2017).

WHEREAS, the Central Government has amended the Central Goods and Services Tax Act, 2017 through Section 121 to 134 of the Finance Act, 2025(No. 7 of 2025); similar amendments are required to be made in the Nagaland Goods and Services Tax Act, 2017 to avoid repugnancy with the Central Act;

AND WHEREAS, the Legislative Assembly 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 power conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Nagaland is pleased to promulgate the following Ordinance:

Short title and commencement.

1. (1) This Ordinance may be called the Nagaland Goods and Services Tax (Eleventh Amendment) Ordinance, 2026.

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

(3) Save as otherwise provided in this Ordinance, sections 2 to 5 and Section 7 to 15 shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

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

Amendment of section 2.

2. In the Nagaland Goods and Services Tax Act,2017 (here in after referred to as the NGST Act), in section 2,-

(i) In clause (61) ,after the word and figure "section9",the words, brackets and figures "of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017" shall be inserted with effect from the 1st day of April, 2025;

(ii) In clause (69),–

(a) In sub-clause (c), after the words "management of a municipal", the word "fund" shall be inserted;

(b) After sub-clause (c), the following Explanation shall be inserted, namely:—

'*Explanation*.—For the purposes of this sub-clause—

(a)"local fund" means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Panchayat area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;

(b)"municipal fund" means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Metropolitan area or Municipal area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;';

(iii) after clause (116), the following clause shall be inserted, namely:–

'(116A) "unique identification marking" means the unique identification marking referred to in clause (b) of sub-section (2) of section 148A and includes a digital stamp, digital mark or any other similar marking, which is unique, secure and non-removable;'.

Amendment of section 12.

3. In section 12 of the Nagaland Goods and Services Tax Act, sub-section (4) shall be omitted.

Amendment of section 13.

4. In section 13 of the Nagaland Goods and Services Tax Act, sub- section (4) shall be omitted.

Amendment of section 17.

5. In section 17 of the Nagaland Goods and Services Tax Act, in sub-section (5), in clause (d),—

(i) for the words "plant or machinery", the words "plant and machinery" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017;

(ii) the Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 as so numbered, the following Explanation shall be inserted, namely:—

'*Explanation 2*.—For the purposes of clause (d), it is hereby clarified that notwithstanding anything to the contrary contained in any judgment, decree or order of any court, tribunal, or other authority, any reference to "plant or machinery" shall be construed and shall always be deemed to have been construed as a reference to "plant and machinery";'.

Amendment of section 20.

6. In section 20 of the Nagaland Goods and Services Tax Act, with effect from the 1st day of April, 2025,—

(i) in sub-section (1), after the word and figure "section 9", the words, brackets and figures "of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017" shall be inserted;

(ii) in sub-section (2), after the word and figure "section 9", the words, brackets and figures "of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017," shall be inserted.

Amendment of section 34.

7. In section 34 of the Nagaland Goods and Services Tax Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

"Provided that no reduction in output tax liability of the supplier shall be permitted, if the—

(i) input tax credit as is attributable to such a credit note, if availed, has not been reversed by the recipient, where such recipient is a registered person; or

(ii) incidence of tax on such supply has been passed on to any other person, in other cases.".

Amendment of section 38.

8. In section 38 of the Nagaland Goods and Services Tax Act,–

(i) in sub-section (1), for the words "an auto-generated statement", the words "a statement" shall be substituted;

(ii) in sub-section (2),–

(a) for the words "auto-generated statement under", the words "statement referred in" shall be substituted;

(b) in clause (a), the word "and" shall be omitted;

(c) in clause (b), after the words "by the recipient,", the word "including" shall be inserted;

(d) after clause (b), the following clause shall be inserted, namely:—

"(c) such other details as may be prescribed.".

Amendment of section 39.

9. In section 39 of the Nagaland Goods and Services Tax Act, in sub-section (1), for the words "and within such time", the words "within such time, and subject to such conditions and restrictions" shall be substituted.

Amendment of section 107.

10. In section 107 of the Nagaland Goods and Services Tax Act, in sub-section (6), for the proviso, the following proviso shall be substituted, namely:—

"Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty has been paid by the appellant.".

Amendment of section 112.

11. In section 112 of the Nagaland Goods and Services Tax Act, in sub-section (8), the following proviso shall be inserted, namely:—

"Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty, in addition to the amount payable under the proviso to sub-section (6) of section 107 has been paid by the appellant.".

Insertion of New Section 122B

12. After section 122A of the Nagaland Goods and Services Tax Act, the following section shall be inserted, namely:—

Penalty for failure to comply with track and trace mechanism.

"122B. Notwithstanding anything contained in this Act, where any person referred to in clause (b) of sub-section (1) of section 148A acts in contravention of the provisions of the said section, he shall, in addition to any penalty under Chapter XV or the provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees or ten per cent. of the tax payable on such goods, whichever is higher.".

Insertion of New Section 148A

13. After section 148 of the Nagaland Goods and Services Tax Act, the following section shall be inserted, namely:—

Track and trace mechanism for certain goods.

"148A. (1) The Government may, on the recommendations of the Council, by notification, specify,—

(a) the goods;

(b) persons or class of persons who are in possession or deal with such goods, to which the provisions of this section shall apply.

(2) The Government may, in respect of the goods referred to in clause (a) of sub-section (1),–

(a) provide a system for enabling affixation of unique identification marking and for electronic storage and access of information contained therein, through such persons, as may be prescribed; and

(b) prescribe the unique identification marking for such goods, including the information to be recorded therein.

(3) The persons referred to in sub-section (1), shall,–

(a) affix on the said goods or packages thereof, a unique identification marking, containing such information and in such manner;

(b) furnish such information and details within such time and maintain such records or documents, in such form and manner;

(c) furnish details of the machinery installed in the place of business of manufacture of such goods, including the identification, capacity, duration of operation and such other details or information, within such time and in such form and manner;

(d) pay such amount in relation to the system referred to in sub-section (2),

as may be prescribed.".

Amendment of Schedule III

14. In Schedule III of the Nagaland Goods and Services Tax Act,–

(i) in paragraph 8, after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

"(aa) Supply of goods warehoused in a Special Economic Zone or in a Free

Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area;";

(ii) in Explanation 2, after the words "For the purposes of", the words, brackets and letter "clause (a) of" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017;

(iii) after *Explanation 2*, the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

"*Explanation 3*.—For the purposes of clause (aa) of paragraph 8, the expressions "Special Economic Zone", "Free Trade Warehousing Zone" and "Domestic Tariff Area" shall have the same meanings respectively as assigned to them in section 2 of the Special Economic Zones Act, 2005.".

No refund of tax collected.

15. No refund shall be made of all such tax which has been collected, but which would not have been so collected, had section 14 of this Ordinance been in force at all material times.

Sd/-
Shri. NAND KISHORE YADAV
Governor of Nagaland.

Lok Bhavan, Nagaland
The th August, 2026

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