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PART-V

NOTIFICATION

NO.AS/LEG-21/Bill/GST-12/2026/296 Dated Kohima, the 1st September, 2026.

The Nagaland Goods and Services Tax (Twelfth Amendment) Bill, 2026 together with the Statement of Objects and Reasons and the Financial Memorandum which was introduced in the Nagaland Legislative Assembly on Tuesday, the 1st September, 2026, is published for general information as required under Rule 72 of the Rules of Procedure and Conduct of Business in the Nagaland Legislative Assembly.

Sd/-
KHRUOHITUONUO RIO
Secretary
Nagaland Legislative Assembly
Secretariat: Kohima

THE NAGALAND GOODS AND SERVICES TAX (TWELFTH AMENDMENT) BILL, 2026

A
BILL

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

Be it enacted the Legislature of Nagaland in the Seventy Seventh Year of the Republic of India as follows:

Short title and commencement

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

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

(3) Save as otherwise provided in this Bill, sections 2 to 4 shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of section 15.

2. In the Nagaland Goods and Services Tax Act, 2017, (hereinafter referred to as the NGST Act), in section 15, in sub-section (*3*), for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.". Amendment of section 34.

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Amendment of section 34.

3. In section 34 of the Nagaland Goods and Services Tax Act, in sub-section (*1*), after the words "both supplied are found to be deficient", the words, brackets, letter and figures "or where a discount referred to in clause (*b*) of sub-section (*3*) of section 15 is given" shall be inserted.

Amendment of section 54.

4. In section 54 of the Central Goods and Services Tax Act,—

(a) in sub-section (*6*), after the words "supply of goods or services or both", the words, brackets and figures "or of unutilised input tax credit allowed under clause (*ii*) of the first proviso to sub-section (*3*)" shall be inserted;

(b) in sub-section (*14*), after the words, brackets and figures "sub-section (*5*) or sub-section (*6*)", the words, "other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax," shall be inserted.

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FINANCIAL MEMORANDUM

The introduction of the Nagaland Goods and services Tax (Twelfth Amendment) Bill 2026 will not entail expenditure on the Consolidated fund of the State as it can be implemented by the existing administrative set up.

Sd/-
Dr.NEIPHIU RIO
Chief Minister.

Statement of Objects and Reasons

The Goods and Services Tax (GST has been implemented with effect from 1st July 2017. The GST consists of the central Goods and services Tax and the State Goods and Services Tax. The Central Government has amended the Central Goods and Services Tax Act ,2017 through the Finance ACT 2026 no 4 of 2026) the State Governments have to affect corresponding amendment in the respective State Goods and Service Tax Act.

The Cabinet has approved the Nagaland Goods and Services Tax (Twelfth Amendment) Bill 2026 on 06/08/2026.

The Nagaland Goods and Services Tax (Twelfth Amendment) Bill 2026 will make the Nagaland Goods and Services tax Act ,2017 more comprehensive .
The proposed bill seeks to give effect to the above objects.

Sd/-
Dr.NEIPHIU RIO
Chief Minister.

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