

**COMMISSIONERATE OF TAXES**  
**ANNUAL ADMINISTRATIVE REPORT FOR THE YEAR 2010-11:**

**I. INTRODUCTION:**

**Brief History of the Department:** Till attainment of Statehood, the then Naga Hills District was an administrative Unit under Assam. Among others, Sales Tax Law of Assam was extended to Naga Hills effective from 2-2-1948. However, it is not available on record, to ascertain whether any revenue was collected from the Naga Hills District.

- (i) **Year of Establishment:** The Department of Taxes, Nagaland was established in August 1964, with the appointment of the Commissioner, Nagaland as the ex-officio Commissioner of Taxes vide Government Notification NO.SGN.182/63/29 (a) 14-6-63
- (ii) **Organizational set-up at the time of inception:** A full fledged Commissioner of Taxes was created on 20<sup>th</sup> August 1976, with its Headquarters at Kohima. In the same year, the Headquarter was shifted down to Dimapur, the Commercial hub of the State, for better tax administration. A post of Superintendent of Taxes was also created and an Officer from Assam Taxation Service was brought on deputation to start the functioning of the Department along with skeleton staff.
- (iii) **Activities of the department at the beginning:** With the establishment of the Department, the question of adoption of the existing Taxation Laws of Assam as applied to the erstwhile Naga Hills District to the newly formed State by the Nagaland Adoption of Laws Order, 1965 were examined but due to some confusion the provisions of Taxation Laws could not be enforced by adoption/modification. Meanwhile, the Government took a decision to have its own Laws which led to the enactment of the following Taxation Laws.
  1. The Nagaland Sales Tax Act, 1967.
  2. The Nagaland Finance (Sales Tax) Act, 1967.
  3. The Nagaland (Sales of Petroleum & Petroleum Products, including Motor spirit and Lubricants) Taxation Act, 1967.
  4. The Nagaland Passenger and Goods Taxation Act, 1967.
  5. The Nagaland Profession, Trade, Callings and Employment Taxation Act, 1968.

The Laws, cited above could not be implemented immediately, even after the assent of the President. It was only with the enactment of Rules in respect of each of the Acts in 1970, that all the above Acts, except the Passengers and Goods Taxation Act, were implemented in the State. The Revenue Collection made during the first year of implementation i.e., 1970-71 stood as under:

<b>Year</b>	<b>NST</b>	<b>Pro.Tax</b>	<b>Am.Tax</b>	<b>Total(in lakhs)</b>
1970-71	14.22	1.42	2.92	18.56

**(iv) Subsequent expansion of the department from time to time till date:**

<b>Sl no</b>	<b>Name of the Office</b>	<b>Year of establishment</b>
1.	Directorate	1964
2.	Superintendent of Taxes, Dimapur	1964
3.	Superintendent of Taxes, Kohima	1973
4	Superintendent of Taxes, Mokokchung	1973
5.	Superintendent of Taxes ,Tuensang	1973
6.	Superintendent of Taxes(MS), Dimapur	1976
7.	Superintendent of Taxes, Mon	1981
8.	Inspector of Taxes, Kiphire	1981
9.	Inspector of Taxes, Peren	1981
10.	Superintendent of Taxes, Phek	1986
11.	Superintendent of Taxes, Wokha	1986
12.	Superintendent of Taxes, Zunheboto	1986
13.	Zonal Offices, Dimapur, Kohima and Mokokchung	1992
14.	Nagaland Taxation Check post, New Field gate, Golaghat Rd. and Dillia Road, Dimapur	1993
15.	Nagaland Taxation Check post, Zubza, Kohima	2003
16.	Nagaland Taxation Check post, Tsutapela, Mokokchung	2005

**2. Organizational set up of the Department at present:**

- (a) **SECRETARIAT:** The Department is headed by Minister in-charge of Finance. The Additional Chief Secretary and Finance Commissioner is the Administrative Head of the Department. He is assisted by Secretary, OSD (Revenue) and other subordinate officials.
- (b) **DIRECTORATE:** The Commissioner of Taxes is the head of the Department in the Directorate. He exercises overall control and supervision of the entire tax administration. The Commissioner is assisted by two Additional Commissioners of Taxes and two Deputy Commissioner of Taxes in the Head office. Besides, other officers and staff assist the Commissioner in carrying out the day to day activities at the Directorate.
- (c) **COMPUTER CELL:** There is a Computer Cell attached to the Directorate with one Computer Engineer and one Data Analyst/Computer Operator. The Computer Engineer heads the Cell and ensures its safety and smooth conduct. The Data Analyst operates and functions under the supervision of the Computer Engineer.
  - i) **VCMS:** The department has adopted and is implementing the NE VAT Project called the VAT & CST Management System (VCMS) for computerization of VAT & CST administration in the State since February 2005. All the Tax offices in the State, excepting the District Tax office of Mon, Peren, Kihpire & Longleng (due to non-receipt of Hardware equipment from the Central Government, are now computerized under this project.
  - ii) **TINXSYS:** The Department has also availed and started implementing the Tax Information Exchange System (TINXSYS) facility offered by the Central Government since April 2007. The TINXSYS is deployed for tracking of inter-state transaction of the dealer of the State.
- (d) **MOBILE SQUAD:** The Mobile Squad, in principle, is the intelligent wing of the Department. It is attached with the Directorate. Its jurisdiction covers the entire State. It is headed by Assistant Commissioner of Taxes. He coordinates and supervises the activities of the officers and staff of the Mobile Squad. It maintains vigil over the business activities of the traders to prevent tax evasion. It also conducts search and seizures and also investigates cases of tax evasion on assignment by Commissioner as well as on its own initiatives and report to the Commissioner. The Mobile Squad functions under the supervision and control of the Commissioner of Taxes.
- (e) **ZONAL OFFICES:** The entire State is divided in to three Zones for smooth and efficient tax administration. Each zone is headed by an Assistant Commissioner of Taxes. Jurisdiction of the respective Assistant Commissioner of Taxes is as under:

Sl. No	Name of the Zone	Jurisdictions	Remarks
1	Dimapur Zone	Dimapur, Mon & Peren Districts	Dimapur is divided into four Wards, each headed by a Superintendent of Taxes.
2	Kohima Zone	Kohima, Phek and Wokha	Kohima is divided into two

		Districts	Wards, each headed by a Superintendent of Taxes
3	Mokokchung Zone	Mokokchung, Kiphire, Longleng, Tuensang and Zunheboto Districts	Mokokchung is divided into two Wards, each headed by a Superintendent of Taxes

- (f) **District Office:** All the District Tax Offices functions under the supervisions of the Zonal Assistant Commissioner of Taxes. The District Tax Office is headed by Superintendent of Taxes. Dealers register their business and file tax returns in the District Tax Office. Tax is directly deposited in the respective Government Head of account by the tax payer through the District Treasury Office.
- (g) **Nagaland Taxation Check Gates:** The Department has set up Check Gates at the four strategic entry points namely; Zubza and Tsutapela at Kohima and Mokokchung respectively and Dillai Road and New Field Gate at Dimapur with a view to prevent evasion of tax. This Check Gates monitors the movement of goods both inflow and outflow of taxable goods through the State. The Nagaland Taxation Check Gates at Dillai Road and Golaghat Road, Dimapur functions under the control of the Assistant Commissioner of Taxes, Mobile Squad. While Zubza and Tsutapela Check Gates functions under the direct control and supervisions of Assistant Commissioner of Taxes, Kohima and Mokokchung Zones respectively.

(h) **AUDITORS FOR AUDIT ASSESSMENT:**

Sl No	
1	Deputy Commissioner of Taxes –I, Nagaland, Dimapur
2	Deputy Commissioner of Taxes –II, Nagaland, Dimapur
3	Assistant Commissioner of Taxes, Dimapur Zone, Dimapur
4	Assistant Commissioner of Taxes, Mokokchung Zone, Mokokchung
5	Assistant Commissioner of Taxes,, Kohima Zone, Kohima
6	Superintendent of Taxes, Dimapur, Ward-A
7	Superintendent of Taxes, Dimapur, Ward-B
8	Superintendent of Taxes, Dimapur, Ward-C
9	Superintendent of Taxes, Dimapur, Ward-D
10	Superintendent of Taxes, Kohima, Ward-A
11	Superintendent of Taxes, Kohima, Ward-B
12	Superintendent of Taxes, Mokokchung, Ward-A
13	Superintendent of Taxes, Mokokchung, Ward-B
14	Superintendent of Taxes, Tuensang
15	Superintendent of Taxes, Mon
16	Superintendent of Taxes, Wokha
17	Superintendent of Taxes, Phek
18	Superintendent of Taxes, Zunheboto

**(i) The name, designation and other particulars of the Public Information Officers:**

Sl No	Name of PIOs	Designation	Jurisdiction	Appellate Authority
1	Shri K.Chuba	Addl. Commr. of Taxes	Directorate	Commr. of Taxes
2	Shri Tokhevi Sema	Deputy Commr. of Taxes	Dimapur & Peren	Commr. of Taxes
3	Shri Ramziu	Asstt. Commr. of Taxes	Kohima	Commr. of Taxes
4	Shri P.Demo	Asstt. Commr. of Taxes	Mokokchung	Commr. of Taxes
5	Smti Chievitshu	Supdt. of Taxes	Wokha	Commr. of Taxes
6	Smti Imtilemla	Supdt. of Taxes	Phek	Commr. of Taxes
7	Smti Margaret Sentila	Supdt. of Taxes	Mon	Commr. of Taxes
8	Shri Paotimang Limsong	Supdt. of Taxes	Zunheboto	Commr. of Taxes
9	Smti Lirila Sangtam	Supdt. of Taxes	Tuensang, Kiphire & Longleng	Commr. of Taxes

**3. Incumbency list of head of Department from beginning till date indicating period:**

Sl. No	Name	From	To
1	L.Lungalang, IFAS	Aug. '64	14.12.71
2	S.C.Dev, IAS	15.12.71	8.9.76
3	R.Ezung, IAS	9.9.76	10.10.77
4	Binod Kumar, IAS	11.10.77	8.4.78
5	A.Imkongmar Aier, IAS	15.4.78	24.4.81
6	S.Lima Aier, IAS	25.4.81	28.2.83
7	A.H.Zhimomi, NCS	1.3.83	31.7.85
8	Toshi Aier, IAS	1.8.85	3.9.85
9	Lalthara, IAS	4.9.85	8.7.86
10	S.Lima Aier, IAS	9.7.86	31.7.87
11	I.K.Chankija, IAS	11.10.88	6.11.89
12	Khriezohu, IAS	18.11.89	8.6.90
13	H.K.Khullu, IAS	13.6.90	24.8.90
14	M.Hangsingh, IAS	24.8.90	3.9.93
15	Pankaj Kumar, IAS	8.11.93	1.8.94
16	D.K.Bhalla, IAS	12.12.94	20.3.95
17	J.Noklang Ao, NTS	21.3.95	31.7.96
18	R.O.Ovung, NTS	1.8.96	31.8.2000
19	Sanjay Kumar, IAS	2.9.2000	16.4.03
20	V.Hekali Zhimomi, IAS	17.4.2003	4.6.04
21	Paolal Hangsingh, IAS	5.6.04	31.12.07
22	B.Thawang Konyak IAS	2.1.08	9.6.08
23	M. Patton, IAS	9.5.08	Upto date

**4. No. of employees at all grades- both Directorate and all field establishment:**

<b>Sl no</b>	<b>Grades</b>	<b>No. of post</b>
1.	Commissioner of Taxes IAS Cadre	1
2.	Addl. Commissioner of Taxes	2
3.	Deputy Commissioner of Taxes	2
4.	Registrar	1
5.	Stenographer	1
6.	Office Superintendent	1
7.	Computer Engineer	1
8.	Assistant Superintendent.	1
9.	Steno. Grade-III	3
10.	UDA	5
11.	LDA (Dte)	5
12.	Analyst	1
13.	Typist	3
14.	Driver	7
15.	Duftry	1
16.	Peon	6
17.	Chowkidar	2
18.	Sweeper	1
	<b><u>Zonals &amp; District Offices</u></b>	
19.	Assistant Commissioner of Taxes	4
20.	Superintendent. of Taxes	14
21.	Inspector of Taxes	39
22.	Head Assistants	8
23.	UDA	19
24.	LDA	46
25.	Typist	10
26.	Driver	16
27.	Checker	24
28.	Peon	40
29.	Chowkidar	8
30.	Sweeper	8
31.	Mali	1
	<b>TOTAL</b>	<b>281</b>

**5. Nature and areas of activities of the Department:** The Department's roles and activities are quasi-judicial in nature. It ensures registration, payment of tax and filing of tax return by all liable dealers. The Department conducts scrutiny of the tax return filed by the dealers and also conducts audit assessment on the basis of parameters set under the tax laws. Normal and show cause notices are issued to the dealers depending on the nature of the case to ensure tax compliance by all concern. The department also keeps strict vigil over the entire business activities of the tax

payers and takes remedial measures under the tax laws and prevents evasion and avoidance of tax by unscrupulous tax payers. It also extends tax assistance to the tax payer in matters of registration, filing of tax return etc to comply with the provisions of the tax laws. The Department also compiles the sales tax revenue deposited by the tax payers and submits collection statement to the Government at regular intervals.

**6. Acts and Rules being implemented by the Department:** The Department administers the following taxation laws enforced in the State;

- (i) The Nagaland (Sales of Petroleum & Petroleum products including Motor spirit and lubricants) Taxation Act 1967 and Rules as amended from time to time;
- (ii) The Nagaland Professions Trades, Calling and Employment Taxation Act 1968 and Rules as amended from time to time;
- (iii) The Nagaland Amusement Tax Act 1965 and Rules as amended from time to time;
- (iv) The Nagaland Value Added Tax Act 2005 and Rules as amended from time to time; and
- (v) The Central Tax Act 1956 and Rules as amended from time to time.

**7. Revenue Collection Statement for the last five years (Rupees in lakhs)-**

Sl no	F/ year	Particulars					Total
		P/Tax	VAT	Pet. Tax	CST	A/Tax	
1.	2006-07	1616.77	5128.30	2785.77	351.84	0.50	<b>9882.73</b>
2.	2007-08	1763.75	6162.49	2693.40	327.44	0.00	<b>10947.08</b>
3.	2008-09	1920.93	8095.63	3002.70	436.87	0.10	<b>13456.23</b>
4.	2009-10	2234.45	9870.35	2808.90	536.06	0.29	<b>15450.05</b>
5.	2010-11	1656.65	6759.40	2612.37	299.65	0.18	<b>11328.25</b>

Figures for 2010-2011 are upto December 2010 only. The projected collection for January 2011 to March 2011 is Rs.6671.75. The expected to collect a total of revenue Rs.18000.00 during the financial year 2010-2011.

**8. Total no. of registered dealers under all Acts as on 31-12-09.**

Sl No	District	VAT	CST	Pet.Tax	Prof. Tax	Total
1	Dimapur	3639	2475	47	3945	10106
2	Kohima	885	569	7	1156	2617
3	Mokokchung	560	112	9	600	1281
4	Tuensang	153	17	2	320	492
5	Mon	56	19	3	136	214
6	Phek	65	2	1	105	173
7	Wokha	165	33	2	319	519
8	Zunheboto	407	61	4	488	960

9	Peren	11	10	2	45	68
10	Kiphire	39	1	1	102	143
11	Longleng	21	0	1	98	120
	<b>G Total</b>	<b>6001</b>	<b>3299</b>	<b>79</b>	<b>7314</b>	<b>16693</b>

9. Receipt and Expenditure of the Department during the last five years as per tables A & B below:-

(A). Receipts: ( Non Plan )

*(Rs. in lakhs)*

Sl. No	Source of receipt	2006-07	2007-08	2008-09	2009-10	2010-11
1	Salaries of regular staff	373.22	377.39	392.70	426.20	498.94
2	Wages of fixed pay	1.60	2.37	2.37	2.37	1.80
3	Others	73.22	76.65	94.15	90.65	246.54
	<b>Total</b>	<b>448.04</b>	<b>456.41</b>	<b>489.22</b>	<b>519.22</b>	<b>747.28</b>

Receipt (Plan)

Works (MMP-CT)                      50.00                      50.00                      -                      30.45                      171.23

(B). Expenditure:

(i) Non-Plan

*(Rs. in lakhs)*

Sl. No	Nature of expenditure	2006-07 Year 1	2007-08 Year 2	2008-09 Year 3	2009-10 Year 4	2010-11 Year 5
1	Salaries of regular staff	361.24	373.22	393.01	476.93	428.26
2	Wages of W/C Staff	1.56	1.60.	1.80	1.80	1.35
3	Grand-in-aid	-	-	-	-	-
4	Scholarships, etc	-	-	-	-	-
5	Others	71.55	72.94	94.09	105.41	105.82
	<b>Non-Plan Total</b>	<b>434.35</b>	<b>447.76</b>	<b>488.90</b>	<b>584.14</b>	<b>535.43</b>

Upto Dec/2010

(ii) Plan

*(Rs. in lakhs)*

Sl. No	Nature of expenditure	2006-07 Year 1	2007-08 Year 2	2008-09 Year 3	2009-10 Year 4	2010-11 Year 5
1	Salaries of regular staff	-	-	-	-	-
2	Wages of W/C Staff	-	-	-	-	-
3	Grand-in-aid	-	-	-	-	-
4	Scholarships, etc	-	-	-	-	-
5	Works expenditure/MMPC	50.00	50.00	-	30.45	171.23
6	Others	-	-	-	-	-
	<b>Plan Total</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>30.45</b>	<b>171.23</b>



**10. Details of plans and activities of the department for the ensuing year indicating and target proposed to be achieved indicating financial outlays for major projects:**

**(A) District-wise Revenue Target for 2010-2011 (Rupees in lakhs)**

<b>Sl No</b>	<b>District</b>	<b>Target</b>
<b>1.</b>	<b>Dimapur including Peren</b>	9588.48
<b>2</b>	<b>Kohima</b>	6575.94
<b>3</b>	<b>Mokokchung</b>	528.94
<b>4.</b>	<b>Mon</b>	178.86
<b>5.</b>	<b>Phek</b>	200.77
<b>6.</b>	<b>Tuensang including Longleng &amp; Kiphire</b>	393.41
<b>7.</b>	<b>Wokha</b>	160.33
<b>8.</b>	<b>Zunheboto</b>	219.46
<b>9</b>	<b>Anticipated BT from AG</b>	<b>153.81</b>
<b>10</b>	<b>Grand Total</b>	<b>18000.00</b>

**(B) In continuation to the Department Policy following Plan for the ensuing year:**

- a) Capacity building of the officers and staffs
- b) Submission of collection figures in time for proper monitoring
- c) Special Registration drives
- d) Ensure proper payment of Tax in time
- e) Monitoring of TDS deposit by Government departments
- f) Special revenue drives

**11. Any other items of interest and relevance to be highlighted for public consumption:**

**(a) Amendment of the provision of various tax laws.**

In order to augment revenue of the State the Department has already submitted proposal to Govt. for suitable amendment to streamline rationalize and strengthen the provisions of the following Acts & Rules.

(1) The Nagaland Professions Trade callings and Employment Taxation Act, 1968 & Rules 1970.

(2) The Nagaland Amusement Tax Act, 1965 & Rules 1965

It is expected that the above measures will help the State to earn additional revenue of not less than Rs.10 crores & Rs.60 lakhs from the first year of operation/implementation.

**(b) Goods and Services Tax (GST)**

Value Added Tax (VAT) is considered to be a major improvement over the pre-existing sales tax system. The Goods and Services Tax (GST) will be a further significant break through towards a comprehensive indirect tax reform in the country. It is pertinent to note that despite the success in the existing State VAT structure, there are certain short coming. For instance, even now several taxes which are in the nature of indirect tax on Goods and Service, such as Luxurious tax, entertainment tax etc. are still yet to be subsumed in the VAT. Moreover, in the present State – level VAT, CENVAT load on the goods remains included in the value of Goods to be taxed under State VAT, and contributing to that extent cascading effect on account of CENVAT element. Furthermore any commodity, in general, is produce on the basis of physical inputs as well as services, and there should be integration of VAT on goods with tax on services at the State level as well, and at the same time there should also be removal of cascading effects of service tax. With GST both the cascading effect of CENVAT and service tax are removed with setoff, and a continuous chin of set-off from the original producers upto the retailers level is established. And as a result reduces the burden of all cascading effects.

GST at the central and at the State level will give relief to industry, trade, agriculture and consumers through a more comprehensive and wider coverage of input tax and service tax set-off, subsuming of several taxes in the GST and phasing out of CST. With proper formulation and implementation of GST, there will also be revenue/resource gain for both the Centre and the State and stimulate voluntary tax compliance by all concerned.

Keeping this overall in view, the then Union Finance Minister in the Central (Budget 2007-2008) announced to the effect that GST would be introduced from 1<sup>st</sup> April, 2010. The Empowered Committee of State Finance Ministers would work with

the central Govt. to prepare a road map for introduction of GST in India. Since then, Empowered Committee help series of meetings through working groups and are actively engaged for introduction of GST in India

**c) Commercial Taxes-Mission Mode Project (CT-MMP) under National e-Governance Plan (NeGP):**

E Governance is a powerful tool to bridge the digital divide between two entities, be it (i) the Government and Citizens, (ii) the Government and Businesses, (iii) the Departments within the Government etc.

GOI envisaged the NeGP in 2006 with the aim of leveraging the benefits Information and Communication Technology (ICT) tools offers while addressing the issue related to Government service delivery, information access etc

CT-MMP is one amongst the 27 MMP identified by GOI as the Tax department is critical from the perspective that it is one of the highest revenue generating department of the State and has significant citizen interface.

Taking advantage of the opportunity offered by GOI, the department in association with NIC, Karnataka & NIC Nagaland has prepared Detailed Project Report which was forwarded to the Ministry of Finance (MoF), Government of India. The total approved cost of this initiative stands at Rs. 635.11 lacs; out of this Rs. 571.59 lacs is the amount contributed by MoF and Rs. 63.52 lacs has to be contributed by the State of Nagaland which is as per the 90:10 cost sharing arrangement. Accordingly the State has received the 1<sup>st</sup> installment of Rs. 60 lacs from the MoF and Rs. 6 lacs has to be contributed by the State. The State is yet to contribute its share and transfer the funds to the Departments Head of Account.

As part of this Project, the Department plans to computerize the administration of VAT and CST Acts through the implementation of an application developed by NIC, Karnataka called VATSoft. The application would automate the work flow involved in the following

<ul style="list-style-type: none"> <li>• Registration</li> </ul>	<ul style="list-style-type: none"> <li>• Issuance of Statutory Forms</li> </ul>
<ul style="list-style-type: none"> <li>• Returns</li> </ul>	<ul style="list-style-type: none"> <li>• Refunds</li> </ul>
<ul style="list-style-type: none"> <li>• Electronic Payments</li> </ul>	<ul style="list-style-type: none"> <li>• Transfer &amp; Cancellation of Registration</li> </ul>
<ul style="list-style-type: none"> <li>• Check Post Operations</li> </ul>	<ul style="list-style-type: none"> <li>• Audit and Assessment</li> </ul>
<ul style="list-style-type: none"> <li>• Declaration by Dealers of their Purchases &amp; Sales</li> </ul>	<ul style="list-style-type: none"> <li>• Declaration by Dealers of their TDS Deductions</li> </ul>

The Project has been commissioned with effect from the 6<sup>th</sup> of January 2011 and would be completed within a period of 18 months. The Department has taken significant steps towards implementing this Project. M/s Wipro Ltd. has been appointed as the Management Consultant for the Project. The Department is in the process of formation of the Project e-Mission Team for continuous monitoring and handholding of the Project. The Department has already completed the following activities crucial for the implementation:

<ul style="list-style-type: none"> <li>• Current State Assessment</li> </ul>	<ul style="list-style-type: none"> <li>• Identification of Business Process Re-engineering Requirements</li> </ul>
<ul style="list-style-type: none"> <li>• GAP Assessment w.r.t. envisaged scenario</li> </ul>	<ul style="list-style-type: none"> <li>• Designing the To-Be Processes for post VATSoft implementation</li> </ul>
<ul style="list-style-type: none"> <li>• Identification of Site Preparation Requirements</li> </ul>	<ul style="list-style-type: none"> <li>• Identification of Hardware &amp; Networking Equipment Requirements</li> </ul>
<ul style="list-style-type: none"> <li>• Identification and Initiation of the Legal Changes for Delivery of Services Electronically</li> </ul>	<ul style="list-style-type: none"> <li>• Identification and Communication to BSNL about the Connectivity Plan and Requirements</li> </ul>

In the subsequent months and subject to the release of funds the following activities would be taken up:

<ul style="list-style-type: none"> <li>• Procurements of Leased Lines for Connecting the Offices of the Department</li> </ul>	<ul style="list-style-type: none"> <li>• Procurements and Installation of Hardware such as Computers, Printers, Scanners for the Department Officials</li> </ul>
<ul style="list-style-type: none"> <li>• Procurement and Installation of Networking Equipments</li> </ul>	<ul style="list-style-type: none"> <li>• Deployment of the VATSoft Application in a Phased Manner</li> </ul>
<ul style="list-style-type: none"> <li>• Capacity Building of the Department</li> </ul>	<ul style="list-style-type: none"> <li>• Training and Awareness Programme for the Stakeholders including Dealers of the State</li> </ul>

d) Drawing and Disbursing Officers of every department are to ensure proper deduction and deposit of TDS on account of works contract and supplies/purchases executed by them.

Dealer whose gross turnover exceeds Rs 3 lakhs in a financial year is liable for registration and must possess a valid Tax payers Identification number (TIN).

Consumer can insist for issuance of cash memos/invoices from the traders on every purchase of taxable goods to ensure that the taxes paid by them are properly accounted by the dealer for payment into the State Exchequer.

For any tax related services, citizens are requested to visit any of the District Tax office on any working day during office hours.