

GOVERNMENT OF NAGALAND  
FINANCE AND REVENUE DEPARTMENT  
FINANCE (B) BRANCH

NOTIFICATION

Dated Kohima, the 20<sup>th</sup> January, 1973

NO. Fin. B/17-7 /72:- In exercise of the powers conferred by Sub-Section (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor of Nagaland hereby makes the following rules, namely:-

THE CENTRAL SALES TAX (NAGALAND) RULES, 1972

1. Short title, application and commencement:-

(1) These rules may be called the Central Sales Tax (Nagaland) Rules, 1972.

(2) They shall apply to the State of Nagaland.

(3) They shall come into force on the 1<sup>st</sup> day of February, 1973.

Definitions: - In these rules, unless the context otherwise requires –

(a) ‘Act’ means the Central Sales Tax Act, 1956 (74 of 1956);

(b) ‘Section’ means section of the Act.

(c) ‘Central Rules’ means the Central Sales Tax (Registration and Turnover) Rules, 1957.

\*(d) ‘Commissioner’ means the Commissioner of Taxes, Additional Commissioner of Taxes and Deputy Commissioner of Taxes when so appointed by the State Government under section 3 of the Nagaland Sales Tax Act, 1967.

(e) 'Assistant Commissioner' means the officer appointed as such under the Nagaland sales tax act, 1967 to assist the commissioner.

(f) 'Form' means a form appended to these and Central Rules.

(g) 'Superintendent of Taxes' means the officer appointed as such under sub-section (1) of Section 3 of the Nagaland sales tax act, 1967 to assist the commissioner of taxes

(h) 'General sales tax law' means the Nagaland sales Tax Act, 1967 .

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\*1. Substituted by amendment rules, 1989 R.2 W.E.F. 3.11.89 for the following:-

'Commissioner' means the Commissioner of taxes appointed under Section 3 of the Nagaland Sales Tax Act, 1967 (Act, 11 of 1967).

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3. **Returns** – A dealer shall submit return of turnover in form 1.

4. Authority from which declaration forms may be obtained the use, custody and maintenance of records of such forms, etc.:-

\*(1) A registered dealer, whose wishes to purchase goods from another such dealer on payment of taxes at the rate applicable under the Acts to sales of goods by one registered dealer to another, for the purpose specified in the purchasing dealer's certificate of registration shall obtain from the superintendent of taxes a book containing the blank declaration forms that is to say, from C referred to in rules 12 of the central rules, for furnishing it to the selling dealer. Before furnishing declaration to the selling dealers, the purchasing dealer shall fill in all required particulars in that form and shall also affix his signature in the space provided in the form for this purpose. Thereafter, the counterfoil of the form C shall be retained

by the purchasing dealer and the other two portions marked “Original” and “Duplicate” shall be made over by him to the selling dealer.

\*Provided that no single declaration shall cover more than one transaction of sales, except in cases where the total amount covered by one declaration is equal to or less than Rs. 25,000,00 or such other amount as the Commissioner may by a general order, notify in the official gazette.

Provided further that counterfoils of the declaration forms shall be maintained by a dealer for a period of five years or such further period as may be prescribe by the commissioner.

\*(2) Blank declaration from ‘C’ referred to in sub-rule (1) shall be obtained by a registered dealer to the extent required by him from the superintendent of taxes on payment of an amount at the rate of Rs. 2/- for every set of 25 forms or part thereof and such amount shall be paid in the form of court fee stamp or stamps to be affixed to such an application at the time the forms are issued;

Provided the form “C” shall be charged at 25 paise per form 1<sup>st</sup> November, 1978 and;

Provided further that Rs. 8/- shall be charged per book containing 25 forms ‘C’ with effect from 1<sup>st</sup> January, 1981.

Provided that Rs. 10/- shall be charged per book containing 25 forms ‘C’ ‘F’ and ‘H’ with effect from 1.12.81.

Provided further that Rs. 10.50 shall be charged per book containing 25 forms ‘C’ and ‘F’ and Rs. 25/- per book containing 100 forms of ‘P’ with effect from 1-4-1981.

Provided further that Rs. 12/- shall be charged per book containing 25 forms of ‘C’ ‘F’ and ‘H’ and Rs. 40/-

Per book containing 100 forms with effect from 1.4.82 and 1.7.82 respectively.

\*(3) A registered dealer who claims to have made a sale to another registered dealer shall in respect of such claims, the purchasing dealer along with his return in form I, the dealer shall produce before assessing authority the declaration certificates, the detail of which were so furnished with the return, at the time of assessment or within such further time as the assessing authority may permit who shall, after satisfying himself about the bonfides of such declarations mutilate and deface them in such manner as may render the declaration certificate unfit for further use.

Provided that no such mutilation or defacement shall be made of the declarations for more than one period except at the time of assessment of last period referred to in such declarations.

(4) No purchasing dealer shall give, nor shall selling dealer accept any declaration except in a form obtained by the purchasing dealer, on application and no payment of the price, for the superintendent of taxes and not sealer obsolete and invalid by the commissioner under the provisions of sub-rule (ii).

(5) Every declaration form obtained from the superintendent of taxes by a registered dealer shall be kept by him in safe custody and shall be personal responsible for the loss, destruction or theft of any such form or the loss of government revenue; if any resulting directly or indirectly from such loss, destruction or theft.

(6) Every registered dealer to whom any declaration form is issued by the superintendent of taxes shall maintain, in registered in form II, a True and Complete account of every such form received from the said authority. If any such form is lost, destroyed, or stolen, the dealer shall

report the fact to the said authority immediately, make appropriate entries in the remarks column of the register in form II, and take such other steps to issue a public notice of the loss, destruction or theft as the Commissioner may direct.

(7) Any unused declaration forms remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the superintendent of taxes within 15 (fifteen) days of such cancellation.

(8) No registered dealer to whom a declaration form is issued by the Superintendent of taxes shall, either directly or through any other person, transfer the same to the other person except for the purpose of sub-rule (1).

(9) A declaration form in respect of which a report has been received by the superintendent of taxes under sub-rule (6) shall not be valid for the purpose of sub-rule (1).

(10) The Commissioner from time to time publish in the Official Gazette the particulars of the Declaration Form in respect of which a report is received under sub-rule (6), to have been lost, destroyed or stolen or is likely to be misused.

(11) The Commissioner may, by notification in the Official Gazette declare that Declaration Forms of a particular series design or colour shall be deemed as obsolete and invalid with effect from such date as may be specified in the said notification.

(12) When a notification declaring Forms of Declaration of a particular series, design or colour to be obsolete and invalid is published under sub-rule (ii), all registered dealers shall, on or before the date with effect from which the Forms are so declared obsolete and invalid, surrender to the superintendent of taxes all unused forms of the series, design or colour which may be in their possession and

obtain in exchange such new forms as may be substituted for the forms declared obsolete and valid.

Provided that the new forms shall not be issued to a dealer until he has rendered a satisfactory account of the old forms issued to him and return the unused ones if any, to the said authority.

(13) (a) Where a blank or duly completed Declaration Forms is lost, whether such losses occurs while it is in the custody of the purchasing dealer or in transit before it is received by the selling dealer, the purchasing dealer shall furnish in respect of every such Form so lost an indemnity bond to the authority from whom the Form was obtained for such sum as the said authority may having regard to the circumstances of the case, fix.

(b) Where a duly completed Form received by the selling dealer is lost whether such loss occurs while it is in his custody or while it is in transit, until it reaches the authority to whom the selling dealer is required to furnish his returns in Form 1, the selling dealer shall furnish in respect of every such Form so lost an indemnity bond to the said authority, for such sum as the said authority may, having regard to the circumstances on the case, fix and shall also obtain from the three purchasing dealer a duplicate every such declaration Form so lost.

(c) The purchasing dealer who issues any duplicate Form to the selling dealer, shall give the following declaration in red ink, duly signed by him across the page on each of the portions on the duplicate declaration form :-

“I hereby declare that this is the duplicate of the declaration (Form C)  
No. ....signed on ..... and issued to  
..... who is a registered dealer of  
..... (State) whose registration certificate number  
is.....

“Signature and status of the person signing the declaration”

4. (a) Authority from whom declaration Form 'F' may be obtain, the use, custody and maintenance of records of such forms etc:-

(1) The Declaration referred to in sub-section (1) of Section 6A shall not be issued or accepted by a dealer except in Form 'F' obtain from appropriate Superintendent of Texas on application.

(2) The provision of Rule 4 of this rules shall apply mutatis mutandis in the matter of application for the issue of Form 'F' referred to it sub-rule (1) above :

Provided that a fee of Rs.2/- shall be payable for a book of 25 forms or a part thereof in accordance with sub-rule (2) of rule 4 of these Rules.

(3) Before a transferee furnishes the transferor with a declaration in Form 'F' the transferee shall fill in the form of declaration make over the two portions thereof marked 'Original' and 'Duplicate' to the transferor and retain the counterfoil.

(4) For the purpose of sub-section (1) of section 6A the transferor to whom the two portions of the Forms of Declaration in Form 'F' are made over by the transferee under sub-rule (3) shall produce at the time of or at any time before assessment or within the extend period before the assessing authority whom may at his discretion retain in 'Original' portion or return both of them after getting them mutilated or defaced in such manner as he deem fit.

(5) No dealer to whom a Form 'F' is issued by the Superintendent of Taxes shall transfer the same to another person except for the purpose of sub-section (1) of section 6A.

(6) The provision of sub-rule (5) to (13) of rule 4 in relation to declaration form 'C' referred to therein shall apply, with such changes as circumstances require also to certificates to form 'F'.

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\*1. Following words appeared between words "the purchasing dealer" and "shall fill in" in sub-rule (1) of Rule 4 were omitted by C.S.T. (Nagaland) Amendment Rules, 1973 effective from 1.4.73:-

"Or any responsible person authorized by him in his behalf."

\*2. Rs. 25,000/- was substituted for Rs. 5000/- by R2 of C.S.T. (Nagaland) Amendment rules, 1984 effective from 1.3.85.

\*3. Substituted by second Amendment Rules, 1982, S.2 W.E.F. 1. 2. 73 for the following:-

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(2) Blank Declaration Form 'C' referred in sub-rule (1) shall be obtained by a registered dealer to the extent required by him from the Superintendent of Taxes on payment of an amount at the rate of Rs. 2/- for every set of 25 Forms or part thereof; and such amount shall be paid in the term of court-fee stamp or stamps to be affixed to such an application at the time the forms are issued.

By C.S.T. (Nagaland) amendment rules, 1981, S.2 W.E.F. 1.2.73 substituted by the following:-

(2) Blank Declaration Form 'C' referred to in sub-rule (1) shall be obtained by a registered dealer to the extend required by him from Superintendent of Taxes on payment of an amount at the rate of Rs. 2/- for every set of 25 forms or part thereof; and such amount shall be paid in the form of Court fee stamp or stamps to be affixed to such an application at the time the forms are issued;



Provided that such form 'C' shall be charged at 25 paise per form from 1<sup>st</sup> November, 1978 and;

Provided further that Rs. 8/- shall be charged per book containing 25 forms 'C' which effect from 1<sup>st</sup> January 1981.

By amendment rules, 1982, S-2 W.E.F. 1.2.73 substituted by following:-

(2) Blank declaration Form 'C' referred to in sub-rule (1) shall be obtain by a registered dealer to the extend required by him from the Superintendent of Taxes on the payment of an amount at the rate of Rs. 2/- for every set of 25 forms or part thereof and such amount shall be paid in the form of court fee stamp or stamps to be affixed to such an application at the time the forms are issued;

Provided that the form 'C' shall be charged at 25 paise per form from 1<sup>st</sup> November, 1973 and;

Provided further that Rs.8/- shall be charged per book containing 25 forms 'C' with effect from 1<sup>st</sup> January, 1981.

Provided that Rs. 10/- shall be charged per book containing 25 forms 'C' 'F' and 'H' with effect from 1.12.1981.

Provided further that Rs. 10.50 shall be charged per book containing 25 forms of 'C' & 'F' and Rs. 25/- per book containing 100 forms of 'P' with effect from 1.4.1982.

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\*4. Substituted by Amendment Rules, 1973 R-2 (b) W.E.F. 1.4.73 for the following:-

(3) A registered dealer who claims to have made a sale to another registered dealer shall, in respect of

such claim, attach to his return in Form I the portion marked 'Original' of the Declaration received by him from the purchasing dealer. The assessing authority Form I the portion marked 'Original; of the Declaration may, in its discretion, also direct the selling dealer to produce for inspection the portion of the Declaration marked 'Duplicate'.

Provided that when the goods are delivered in installments within the same financial year against one purchase order, and a declaration in form 'C' covering the entire order is furnished along with the return for the periods relating to the subsequent installments delivered within the same financial year if reference to previous return and declaration is given in the statement furnished with the subsequent return.

\*5. New rules 4A inserted by the Amendment Rules, 1973, S-3 W.E.F. 1.4.73.

5. Use, custody and maintenance etc. of record of certificate in Form D: - (1) Authorized Officer of the Government (not being registered dealer under the act) who purchases goods on behalf of the Government from a dealer of another state shall furnish a certificate in Form D referred to in sub-rule (1) of rule 12 of the central sales tax (registration and turnover) rules, 1957 to the selling dealer.

Provided that no single certificate shall cover more than one transaction of sale, except in case where the total amount covered by one certificate does not exceed Rs.5, 000.00.

(2)(a) Before furnishing such certificate, the authorized Officer of the Government shall fill in the required particulars in the certificate, should put his seal thereon and shall affix

his signature in the space provided in the certificate for this purpose, retain the counterfoil of the certificate and make over the other two portions on the certificate marked 'Original' and 'duplicate' to selling dealer.

(b) The counterfoil of the certificate in Form 'D' shall be maintained by the authorized Officer of the Government for a period of five years or such further period as may be specified by the Commissioner.

(3) (a) A registered dealer who claims to have made a sale to government through an authorized Officer of the Government (Not being an authorized dealer) shall in respect of such claim attach to its return in form 'I' the portion marked 'original' of the certificate received by him from such Officer or shall submit the said certificate at any time before final assessment, if the assessing authority so permits.

Provided that when goods are delivered in installments against one purchased order and certificate in Form 'D' covering the entire order is furnished along with the return for one period certificate 'D' need not be furnished along with the return for subsequent period in respect of the same transaction, in reference to the previous return and certificate is given in a statement furnished with subsequent returns.

Explanation – For the purpose of this clause, the expression final assessment shall be deemed to include any fresh assessment made by the assessment authority as a result of direction by the appellate authority.

(b) The assessing authority may in his discretion require the selling dealer to produce for inspection the portion marked 'duplicate' in the certificate in Form 'D'.

Explanation – In this rule, authorized Officer of the Government means an Officer authorized under clause (b) of sub-section (4) of section 8 of the Act.

6. Use, custody maintenance etc. of records of certificate in Forms E-I and E-II :- (1) A registered dealer who claims exemption from tax in respect of any subsequent sale referred to in sub-section (2) of section 6 of the Act, shall obtain from the registered dealer from whom he purchased the goods, a certificate in Form E-I or Form E-II as the case may be, prescribed in sub-rule (2) of rule 12 of the Central Rules, for use in the manner specified in sub-rule (2).

Provided that no single certificate shall cover more one transaction of sale except in case where the total amount covered by one certificate does not exceed Rs. 5,000.00 or such other amount as the Commissioner may by notification in the official Gazette specify.

(2) Form E – I shall be used in respect of the sale by transfer of documents for which exemption is claimed where such sale follows immediately the first sale and Form E – II shall be used in respect of all other subsequent sales.

(3) For the purpose of sub-rule (1) a registered dealer shall obtain from the Superintendent of Taxes Form E- I and Form E – II as the case may be, to the extend required by him and shall maintain in a register in Form III a true and complete account of every such Form received from the said officer.

(4)(a) Before furnishing the certificate referred to in sub-rule (I) to the registered purchasing dealers the registered selling dealer shall fill in all the required particulars in the certificate, affix his signature in the space provided in the certificate for this purpose, retain counterfoil of the certificate and make over the other portions in the certificate marked Original and Duplicate to the registered purchasing dealer.

(b) The counterfoil of such certificate shall be maintained by the registered selling dealer for a period of five years or such further period as may be specified by the Commissioner.

\*(5) A registered dealer who claims that a subsequent sale to another dealer is not taxable under the sub-section(2) of section 6 of the Act shall, in respect of such claims furnish a list of the declarations in form E – I or E – II as the case may be received by from the registered dealer from whom he made the purchase along with the details of the declaration in the form ‘C’ received by him from the registered dealer to whom he has made the subsequent sale, along with his return in form I. The dealer should produced before the assessing authority all the declaration certificates received by him the details of which were so furnished with the return at the time of assessment or within such further time as the assessing authority may permit who shall, after satisfying himself about the bonafides of such declarations, mutilate and deface them in such manner as may render the Declaration Certificate unfit for further use.

Provided that no such mutilation or defacement shall be made of the Declarations referred to above which cover transactions for more than one period except at the time of assessment of the last period referred to in such declarations.

(6) No registered dealer shall give, nor shall a registered dealer accept, any certificate in Form E – I or E – II except in a form obtained on application from the Superintendent of Taxes and not declared obsolete and invalid by the Commissioner.

(7) The provisions of sub-rule (5) to (13) of rule 4 in relation to declaration Form C referred to therein shall apply with such changes as circumstances require, also to certificates in Forms - E or E – II.

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\*1. The words “or any person authorized by him in this behalf” appearing between the words “selling dealer” and “shall fill in” in sub-rule 4(a) omitted by Amendment rules, 1973, S-4 (a) W.E.F. 1.4.73:-

\*2. Substituted by the Amendment rules, 1973, S-4(b) W.E.F. 1.4.73 for following:-

(5)(a) A registered dealer who claims that his subsequent sale to another registered dealer is not taxable under sub-section (2) of section 6 of the Act shall, in respect of such claim, attached to his return in form I the portion marked 'Original' in the certificate in form E-I or form E-II as the case may be received by him from the registered dealer from whom he made the purchase along with the declaration form C received by him from the registered dealer to whom he made the subsequent sale.

(b) The assessing authority may in his declaration require the registered selling dealer to produce for inspection the portion marked 'duplicate' in the certificate in form E-I or E-II.

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7. Transfer, change, etc. of business.

1. If any dealer

- a. sells or otherwise transfer or dispose of his business or any part thereof;  
or
- b. discontinues his business or changes his place of business or opens a new place of business; or
- c. changes the name or nature of his business; he shall within thirty days from the date of such occurrence, furnish the information to the superintendent of taxes of the area.

(2) Where any dealers as aforesaid dies, his successor or legal representative shall furnish the information in the like manner.

8. application of Nagaland sales tax Act, 1967 and the rules made thereunder : subject of these rules and the central rules, the provision of the Nagaland sales tax act, 1967 and the rules made thereunder shall apply mutatis mutandis, to the publication of list of registered dealers, the maintenance, production and inspection of accounts, the entry and search of premises the furnishing of information relating to the business of a dealer and any other matter specified in sub-section (4) of section 13 of the Act.

\*9. Account :- (1) every dealer registered under this act shall keep and maintain a true and correct account of his sales and purchases in the course of inter-state trade or commerce showing the following particulars in respect of each transaction namely :-

(a) The name and address of the consignor and the consignee, in the former case, if is a person other than the seller and in the latter if he his a person other than the purchaser;

(b) The name and address of the purchaser or the seller, as the case may be;

(c) The description and quality or weight of the goods;

(d) The value of all transaction;

(e) The name of dispatching and receiving railway or steamer station or the air booking offices or other transfer points;

(f) The number of the railway receipt or bill of loading or air consignment not or lorry receipt number and invoice number with date'

(g) Any other information which has a bearing on the liability of the transaction of tax under the act.

(2) If the assessing authority considers that the accounts maintained are not sufficiently clear and intelligible to enable him to make a proper check of the returns filed by the dealer he may require such dealer, by a notice in writing, to keep such accounts or register in such manner as he may consider necessary.

(3) The dealers who are principals in this state shall maintain and produce the following accounts and documents in support of the claim exemption in respect of sales through agents in other states.

- (a) Name and full address of the agent, to whom goods were consigned;
- (b) Copy of the authorization sent to the non-resident agent for the sale of goods to be furnished simultaneously to the assessing officer concerned.
- (c) description of goods so dispatched for sale on each occasion and their quantity and value to be furnished alongwith the copy of the authorization mention in item (b) above
- (d) Written contract if any entered in between the principal and the agent;
- (e) Copies of bills issued by the agent to the purchasers in the other states;
- (f) Accounts rendered by the agents to the principal from time to time showing the gross amount of the bills and declarations on account of commission and incidental charges;



- (g) Ledger extract of the agent maintained for each of the principals separately, duly signed by such agents;
- (h) Copies of railways receipts or lorry receipts under which goods were dispatched to other states and;
- (i) Date and mode of remittance of the amount to the principal.

Further, the goods of each principals of state should always shall be kept as an identifiable entity, until it is actually sold by the out of state agent.

\*9 A. security (1) A security referred to in sub-section (2A) or sub-section (3A) of section 7 shall be furnished in cash or in such post office certificate as may be in force at the time of furnishing such security or in a surety bond, if the authority demanding the security so permits.

(2) A dealer should not demand, make up the deficiency referred to it in sub-section (3E) of section 7, within 30 days from the date of service of demand notice:-

- (a) In a case covered by clause (a) of sub-section (3D) of section 7, on payment in cash of the amount by which the security furnished is rendered in sufficient;
- (b) In a case covered by clause (b) of sub-section (3D) of section 7, upon furnishing fresh security under sub-section (3A) of section 7.

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\*1. Substituted by amendment rules, 1973, S-5 W.E.F. 1.4.73 for following:-

9. Maintenance of register of inter-state sales: - every registered dealer shall maintain a register in form IV in respect of interstate sales affected by him and shall exhibit therein full particulars of such sales.

Provided if the commissioner is satisfied that the maintenance of any particulars required to be maintained under the said form is unnecessary, in relation to any class of registered dealers he may, for reasons to be recorded in writing, exempt such class of registered dealers from maintaining these particulars.

\*2. Inserted by amendment rules, 1973, S-6 W.E.F. 1.4.73

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10. Assessment orders passed under provisions of the act shall be made in form V and VA.

11. Memorandum of appeal shall be in form VI.

\*11. A. appeal under section (3H) of section 7:-

(1) An appeal under section (3H) of section 7 shall lie to the assistant commissioner.

(2) No appeal under section (3H) of section 7 shall be entertained unless it is presented by the person aggrieved within thirty days of service on him of the order against which the appeal is filed and unless the security demanded is furnished:

Provided that the appellate authority may for sufficient cause, permit such person to present the appeal:-

(a) After the expiry of the said period of thirty days; or

(b) Without furnishing the whole or any part of such security.

(3) A memorandum of appeal shall be in duplicate, and may be presented to the appellate authority by the

Applicant or by an agent duly authorized by him or may be sent to the appellate by post.

- (4) The memorandum of appeal:-
  - (i) Shall contain the following particulars:-
    - (a) The date of the order appealed against;
    - (b) The name and designation of the officer who passed the order;
    - (c) The grounds of appeal, briefly but clearly set out;
    - (d) The date of the receipt of the notice issued on the order appealed against;
    - (e) The amount of security demanded and the amount of the security disputed;
  - (ii) Shall be accompanied by a certified copy of the order appealed against;
  - (iii) Shall be endorsed by the appellant or by an agent authorized in writing in his behalf by the appellant, as follows:-
    - (a) That the amount of the security demanded has been paid;
    - (b) that the amount of the security has not been paid but paid in part as permitted by the appellate authority and;
    - (c) That to the best of his knowledge and belief the facts set out in the memorandum are true;
  - (iv) shall be signed by the appellant or by an agent authorized in writing in his behalf by the appellant and shall be accompanied by a fee, in court fee stamps of five percent of the amount of the security disputed subject to a minimum of Rs. 25/- and maximum of Rs. 100/-

(5) A petition of appeal shall, unless sent by post be filed before the appropriate authority ordinarily within the first four working hours on any full working day and within the first two working hours on any other working day.

(6) if an appellant fails to comply with the requirements either of clause (iii) or (iv) of sub-rule 4 ibid the appeal shall be summarily rejected and it may be so rejected if he fails to comply within the requirements of clause (i) or clause (ii) of that after giving the appellant such opportunity as the appellate authority thinks to amend the memorandum of appeal so as to bring it into conformity with such requirements.

(7) If the appellate authority does not reject the appeal summarily, he shall fix a date for hearing the appellant or his agent.

(8) Before any order is passed which is likely to affect any person adversely, the appellate authority should send to the appellant a notice. Fixin and stating a place and time ordinarily not more than fifteen days from the date of such notice, for hearing any representation which such person may wish make.

(9) In disposing of an appeal the appellate authority may:-

- (a) Confirm, reduce, enhance or annul the demand or
- (b) Set aside the order appealed against with direction to make a fresh demand for security after such further enquiry as may be directed.

(10) After an appeal is finally heard and disposed off the appellate authority shall intimate the appellant the results thereof ordinarily; within twenty days from the date of order.

(11) The appellate authority may before finally disposing of the appeal make Such enquiry or cause such enquiry to be made by such officers as it may think fit.

(12) A copy of the order passed upon appeal shall be sent to the officer whose order forms the subject matter of the appeal proceeding.

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\*1. Inserted by amendment rules, 1973, S-7, W.E.F. 1.4.73

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12. The notice of demand shall be in the form VII.

13. Challans for making payments shall be in a form VIII and shall obtainable at the office of the superintendent of taxes or government of treasury

14. The register of assessment, demand and collection shall be in form IX.

15. All other provision of the Nagaland sales tax rules, 1970 relating to returns, assessment, payment and collection of dues refunds, appeals revision, reference, penalties, compounding of offences and other matters which have not be specifically provided in this rules shall apply for the purpose of the act.

(16) Penalty :- a breach of these rules (including) any provision of the Nagaland sales tax act, 1967 and the rules made there under, which have been made applicable by rules (8) shall be punishable with fine which may extend to five hundred rupees for every day during which the offence continues.

FORM-1  
FORM OF RETURN UNDER RULES 3 OF THE CENTRAL  
SALES TAX (NAGALAND) RULES, 1972

Return from the period from.....to.....  
 Name of the dealer and address.....  
 Status (whether individual, Hindu-undivided family, association, club, firm, company, guardian or trustee) .....  
 Style of the business .....  
 Registration mark & No.....

1. Grossed amount received or receivable by the dealer during the period in respect of the sales of goods. ....Rs.

Deduct-

- i. sales of goods outside the state ..... Rs.  
 (As defined in section 4 of the act),
- ii. Sales of goods in the course of ..... Rs.  
 Export outside India (as defined in  
 Section 5 of the act)

2. Balance-turnover on inter-state sales and  
 Sales within the state ..... Rs.

Deduct- turnover and sales within the state ..... Rs.

3. Balance turnover on interstate sales ..... Rs.

Deduct –

- i. sale price of goods return by the  
 purchaser within a period of three  
 months from date of delivery ..... Rs.

4. Balance – total turnover of interstate sales ..... Rs.

Deduct – subsequent sales not taxable under  
 Section 6 (2) of the act ..... Rs.

5. Balance- total taxable turnover on  
 Inter-state sales ..... Rs.

6. Goods wise break up of above
  - A. declared goods.
    - i. sold to registered dealers on prescribed declaration in form C (vide declaration attached)
    - ii. Sold otherwise.
  - B. others goods
    - i. sold to registered dealer on prescribed
    - ii. Sold to government not being a registered dealer on prescribe certificate (vide certificate attached)
    - iii. Sold otherwise
7. (i) Taxable at % Rs.....on which tax amount to Rs.....  
 (ii) Taxable at % Rs.....on which tax amount to Rs.....  
 (iii) Taxable at % Rs.....on which tax amount to Rs.....  
 (iv) Taxable at % Rs.....on which tax amount to Rs.....  
 (v) Taxable at % Rs.....on which tax amount to Rs.....

Total tax payable.....Rs.

Less tax paid, if any valid challen No.....dated..... Rs.

Balance due/excess paid if any.....Rs.

\*Note : (i) I enclosed herewith a list of declarations in forms C.D.E-I E-II And F covering transactions relating to this period and undertake to Produce them at the time of assessment and demand at any other time.

(ii) I declared that to the best of my knowledge the statement made and particulars furnished in and with the return are true and complete.

Place.....

Date.....

signature –

status

Style –

Annexure: - The list of declaration and certificate mention in the note

(i) Above shall be prepared in the following proforma:-

\*Declaration in form C (vide declaration attached)

## ANNEXURE

Invoice No. And Date	Name and registration Number of the purchaser	amount	Number of declaration Forms and certificate	Month in Which furnished

## ACKNOWLEDGEMENT

Received from.....a dealer possession registration certificate number.....a return of central sales tax payable by him for the period from.....to.....with enclose mentioned therein.....Place.....dated.....

Receiving officer.

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\*1. Substituted by amendment rules, 1973, S-8, W.E.F. 1.4.73 for following:-

Note :- (i) I enclose herewith a list of declarations and certificates in forms C and D for covering sales to registered dealers and to government and undertake to produced them at the time of assessment or any other time





**FORM – II**  
**Registration of declaration forms**

Receipts				Issues						
Date	Book No ..... From ..... To .....	Serial No ..... From ..... To .....	Date of issue	Book No.	Sl. No.	Seller/purchases transfer to whom issued name, address, name of the state and R.C No.	Purchaser's order/transferrer's advice if any	Seller's Cash Memo/Bill No./Challan No. & Dt. Particulars of evidence of dispatch, in reference to which forms issued	Amount	Remarks
1	2	3	4	5	6	7	8	9	10	11

N.B. :- A separate register should be maintained for each kind of forms, i.e. Forms C, E, I, E, II and I  
Form II was submitted by Amendment Rules, 1973 S – 9 W.E.F. 1.4.73

**FORM – III**  
**REGISTER OF CERTIFICATE IN FORM E – I/E – II MAINTAINED UNDER RULE 6 (3) OF THE CENTRAL SALES TAX**  
**(NAGALAND) RULES, 1972.**

Receipts				Issues											Remarks
Date of receipt	Authority from whom received	Book No.	Serial No. from ..... to .....	Date if issue	Book No.	Serial No.	Name and address of purchasing dealer to whom issued with registration number	No. and date of purchaser's order in respect of which issued	No. and date of declaration from C with name of State	Description of goods in respect of which issued	Value of goods	Cash memo/Challan No. in reference to which issued	No. and date of railway receipt or other carrier's challan for the goods	Surrendered to sales tax authority	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

**FORM – IV**  
**REGISTER OF INTER-STATE MAINTAINED UNDER RULE 8 OF THE CENTRAL SALES TAX (NAGALAND) RULES, 1972**

Serial No.	Dealer's invoice No. and date	Name, address and registration No. of the purchasing dealer with name of State	Name of place and the State to which goods have been dispatched	R. R. No. or other relevant particulars of dispatch	Sl. No. of the declaration form furnished by the purchasing dealer	Amount of sales to registered dealers		Amount of sale to Government under section 8 (1) (a) against D form (Taxable at the rate of three percent)	Amount of sales to registered dealers or unregistered dealers of goods (Taxable at the rate below three percent)	Amount of sales to unregistered dealers of taxable goods other than those referred to in column 10	Amount of sales of exempted goods	Amount of sales in the course of export out of India	Amount of sales made outside the state	Total sales price	Amount of sales tax collected			Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
						Sales under section 8 (1) (b) against C form (Taxable at the rate of three percent)	Subsequent sales not taxable under section 6 (2)								With sales under Section 8 (1) (a) (with form D)	With sales under Section 8 (1) (a) (with form C)	With sales not failing under Section 8 (1) (without form C or D)	

Note :- Form C and D mentioned above are those referred to in Rule 12 of the Central Rules.

THE CENTRAL SALES TAX (NAGALAND) RULES, 1972  
FORM – V  
(Assessment order sheet)

1. Name of dealer (With complete address).....
- \*2. Circle.....
3. Registration No.....
4. Period from.....to.....
5. Additional place of business:-
6. Record No.....
7. (a) in the state of registration :-  
(b) in other state :-
8. Shares – (a) partners-their name with shares.....  
.....  
(b) Members-their name with shares.....  
.....
9. Turnover returned: - others goods – Sold to registered dealers and Government  
.....Rs.....  
Sold to others..... Rs.....  
Declared goods - Sold to registered dealers and Government  
.....Rs.....  
Sold to others..... Rs.....
10. Book produced.....
11. Section and sub-section under  
Which assessment made .....

Date and order	Assessment order

\*circle has been replaced by 'Zone' vide Not. No. FIN/TAX/2/84 Dt. 28.2.92.

THE CENTRAL SALES TAX (NAGALAND) RULES, 1972  
FORM – V (A)  
(Assessment order form)

\*circle..... Registration  
No.....  
Name and dealer..... Record  
No.....  
Address..... Period  
ending.....

	other goods		Declared goods	
	Sales to Registered dealer	Sales others	Sales to register dealers	Sales others

Rs. P. Rs. P. Rs. P. Rs. P.

2. Taxable sales  
Return  
Taxable sales  
Determined

Less –  
Deductions if any:  
Turnover –  
Tax payable  
Total tax payable  
Less amount already paid vide challan No ..... dt .....  
Rs.....  
Balance due/excess paid if any ..... Rs .....  
Assessed under section.....  
Date of assessment.....

Superintendent of taxes  
.....

---

\*circle has been replaced by 'Zone' vide Not. No. FIN/TAX/2/84 Dt. 28.2.92.

THE CENTRAL SALES TAX (NAGALAND) RULES, 1972  
FORM – VI  
(Form of appeal)

To

The.....

.....

The.....day

of.....19.....

Date of order appeal against

Name and designation of the officer

Who passed the order –

Period of assessment from..... to .....

Amount of tax assessed for goods

Sold to registered dealers Rs.

(a) Other goods – Rs.

(b) declared goods - Rs.

Amount of tax assessed for

Sold to others -

Rs.

(a) Other goods – Rs.

(b) Declared goods – Rs.

Amount of penalty imposed

Rs.

Total: -

Rs. \_\_\_\_\_

The petition of Shri..... of P.O .....  
District ..... sheweth as follows:-

1. under central sales tax act, 1956 your petition has been  
Assessed on a turnover of Rs ..... for sales of  
..... (name of commodities) for the period from  
.....to.....

2. Under sub-section (1) of section 22/sub-section (2) Of section 39 of the Nagaland sales tax act, 1967, a penalty of Rs.....has been imposed on your petitioner.

3. The notice of demand which your petitioner received on .....  
Is attached hereto.

4. A certified copy of the order appealed against is attached.

5. your petitioner's turnover according to the provisions of the central sales tax act, 1956, for the period from.....to.....were as under.

Turnover of other goods –

(a) Sold to registered dealers -Rs.

(b) Sold to others -Rs.

Turnover of declared goods –

(a) Sold tom registered dealers -Rs.

(b) Sold to others -Rs.

6. Such turnover was the whole turnover of your petitioner during the period. Your petitioner had no other turnover taxable under the central sales tax act, 1956 during the said period.

7. Your petitioner has made a return his turnover to the office of the superintendent of taxes under section 15 of the Nagaland sales tax act, 1967 and has complied with all the terms of the notice served on him by the Superintendent under section 16 of the said Act.

8. Your petitioner was prevented by sufficient cause from making the return required by section 15 of Nagaland sales tax act, 1976 or did not received the notice issued under sub-section (2) of section 16 or had not a reasonable opportunity to comply or was prevented by sufficient cause from complying the terms of the notice or form producing the evidence required under sub-section (3) of section 16, as more particularly specified in the statement hereto annexed.



9. Grounds of appeal:-

10. your petitioner, therefore pays that he may be assessed accordingly or that he may be declared not to be chargeable under the central sales tax act, 1956 or that the assessment be set aside and/or remanded to the .....for assessment or that the order of the ..... imposing a penalty of Rs ..... upon your petitioner may be annulled.

I sree ..... the petitioner named above do hereby declare that what is stated herein id true to the best of my information and belief and that all tax admitted by me to be due in respect of the order of assessment appealed against has been paid under Treasury challen No ..... dated .....

Date .....

Signature of the petitioner

Partner/proprieter/director/  
karta/ member of M/s.....  
.....

---

Note :- (a) strike out whichever is not applicable

- (b) The appeal petition shall be signed by the person as defined in the rule 3  
(1)(a) of the central sales tax registration and turnover rules, 1957.

THE CENTRAL SALES TAX (NAGALAND) RULES, 1972  
FROM VII (rule – 12)  
(Notice of demand)

To

.....  
.....

1. You are hereby informed that for the return period ending on ..... the sum of Rs ..... as specified over-leaf has been determined as payable by you on the account of tax and penalty.

2. You are required to pay the amount on or before ..... to the treasury/sub-treasury/state bank of India/reserve bank of India at ..... when you will be granted a receipt.

3. you are further informed the unless the total amount due, including the penalty is paid by the above date, you will be liable to penalty as contemplated in section 39(2) of the Nagaland sales tax act, 1967 and a certificate will be forwarded tp the deputy commissioner concerned for recovery of the whole amount as a public demand.

Dated.....

Superintendent of Taxes

\*circle.....

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Note :- delete inappropriate words.

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\*circle have been replaced by 'Zone' vide Not. No. FIN/TAX/2/84 Dt. 28.2.92.

THE CENTRAL SALES TAX (NAGALAND) RULES, 1972  
ASSESSMENT ORDER FORM  
(Reverse of form VII)

\*circle.....

REGISTRATION

No.....

Name of a dealer.....

Record

No.....

Address.....

period

ending.....

	Other goods		Declared goods	
	Sales to Registered dealer	Sales to others	Sales registered dealer	Sales to others
	Rs.	Rs.	Rs.	Rs.

1. Taxable sales returned .....

2. Taxable sales determined

Less deduction, if any :.....

Turnover

Total; tax payable:-

Less amount already paid vide challan No .....  
dated.....Rs.....

Balance due/excess paid if any Rs .....

Assessed u/s .....

Date of assessment.....

Date.....

Superintendent of Taxes,

---

\*circle have been replaced by 'Zone' vide Not. No. FIN/TAX/2/84 Dt. 28.2.92.

THE CENTRAL SALES TAX (NAGALAND) RULES, 1972  
FORM NO. VIII  
(to be printed in four foils)

Challan of tax/penalty/composition money paid to  
..... treasury/sub-treasury/branch of  
State bank of India/reserve bank of India for the return period ending  
on.....

By whom tendered	Name and address of the dealer on whose behalf Money is paid	Payment on account of	Amount (to be entered in figure)
1	2	3	4
		Tax.....  Penalty.....  Compensation  Money.....  Miscellaneous.....	

Rs..... (in words) .....

Date..... signature of the dealer  
or Agent

**(For use in Treasury)**

Challan No.....  
Received payment of Rs..... (Rupees..... (in words)

Treasurer Accountant

Treasury/Sub-Treasury officer  
Manager or Agent

THE CENTRAL TAX (NAGALAND) RULES, 1972.

FORM NO. IX

(Registration of Assessment Demand and Collection)

Month ..... Financial year ..... Return period ending ..... \* Circle.....

Sl. No	Index No.	Name of dealer	Turnover Determined				Demand						Collection		
			Other goods		Declared goods		Demand before deduction of advance	Advance	Net Demand (8-9)	Penalty	Composition money	Total (10, 11 & 12)	Amount	Challan No. & Date	Remarks
			Sales to Regd. dealers	Sales to others	Sales to Regd. dealers	Sales to others									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

\* Circle have been replaced by 'Zone' vide Not. No. FIN/TAX/2/84 Dt. 28.2.92