

**GOVERNMENT OF NAGALAND
OFFICE OF THE COMMISSIONER OF TAXES
NAGALAND: DIMAPUR**

ORDER

Dated Dimapur, 17th September, 2014

NO.CT/LEG/54/96 : Consequent to the Nagaland (Sale of Petroleum and Petroleum Products including Motor Spirits and lubricants) Taxation (Sixth Amendment) Act, 2013 this is to clarify that a new section 44A has been added as follows:

44A. (1) No person shall transport taxable goods under the Act across or beyond a check post or barrier except after filing before the officer in charge of the check post, documents as referred to the provisions in sub section (2) of this section.

(2) Subject to the provisions of this Act and rules made thereunder, section 66 and 67 of the Nagaland Value Added Tax Act, 2005 and the rules made thereunder, orders and notifications issued thereunder shall mutatis mutandis apply to transporting of goods taxable under this Act, as if the said sections were mutatis mutandis incorporated in this Act and the rules framed, orders and notifications issued under those sections were mutatis mutandis issued under relevant sections so incorporated in this Act.

It is therefore mandatory for all Petroleum dealers to apply for online Form VAT 23 to import goods.

This is also to clarify that statutory form C under the CST Act is **compulsorily** to be applied online for Petroleum dealers. Validity of manual statutory C forms have ceased with effect from 1st October, 2013 onwards.

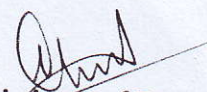
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(ASANGBA CHUBA AO) IAS
Commissioner of Taxes
Nagaland

Memo. No. CT/LEG/54/96/514)

Dated Dimapur 17th September, 2014

Copy to:-

1. Deputy Commissioner of Taxes, Mobile Squad/Kohima/Mokokchung/Dimapur for information and necessary action
2. Superintendent of Taxes Ward A/ B/C/D/E/F Dimapur; Ward A/B/C Kohima; Ward A/B Mokokchung; Mon/Peren/Phek/Longleng/Kiphire/Tuensang/Wokha/Zunheboto/Mobile Squad for information and necessary action. They are also directed to inform all concerned dealers accordingly.
3. Computer Section, for uploading on official website
4. Office copy


Commissioner of Taxes
Nagaland