

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

NOTIFICATION

Dated Kohima the 23rd November, 2011

F.No.FIN/REV-3/VAT/2001:: Whereas the Deputy Commissioner of the Districts release fund from Member of Parliament and Member Legislative Assembly Local Area Development Programme Fund (MP & MLA LADPF) to individuals, groups or bodies etc. for executing various Schemes under MP & MLA LADPF;

And whereas, such persons, individuals, groups or bodies etc. are dealers within the meaning of Section 2 (ix) of the Nagaland Value Added Tax (VAT) Act, 2005;

And whereas, such persons, individuals, groups or bodies etc., are allotted for one work only and generally it is not practicable to register them.

Now, therefore, in exercise of the powers conferred under Section 98 read with sub-section (4) of Section 53 of the Nagaland VAT Act, 2005, the Governor of Nagaland is hereby pleased to permit such person, individuals, groups or bodies etc., executing various Schemes under MP & MLA LADPF to pay, in lieu of amount of tax payable by such persons, individuals, groups or bodies etc., under the provisions of Nagaland VAT Act, 2005, by way of composition an amount @ 1 paise in every rupee of the total aggregate value of such Schemes received or receivable by such person, individuals, groups or bodies etc., subject to the following conditions:-

- (1) The Deputy Commissioner of the Districts shall deduct tax @ 1 paise in a rupee of the total aggregate value of such Schemes at the time of release of such amount and deposit the said amount in the Government treasury within 10 (ten) days from the expiry of each calendar month;

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issue a certificate of deduction in Annexure-I (appended herewith), to the concerned persons, individuals, groups or bodies etc;

- (3) The Deputy Commissioner who deducts and deposits any tax under the MP & MLA LADPF shall, within 45 (forty five) days from the date immediately following the date of expiry of the calendar month during which such deduction is made, send to the Commissioner of Taxes, Nagaland, a list of deposit of such tax in Annexure -II (appended herewith).

This Notification shall come into effect from the date of its publication in the Official Gazette.

Sd/-

LALTHARA

Chief Secretary

F. No. FIN/REV-3/VAT/2001

Dated Kohima the 23rd November, 2011

Copy to:-

1. Secretary to the Governor, Nagaland, Raj Bhavan, Kohima.
2. OSD to Chief Minister, Nagaland.
3. PPS to Member of Parliament, Nagaland (Lok Sabha & Rajya Sabha)
4. Sr.PS, PPS, P.S .to all Ministers/Parliamentary Secretaries, Advisors and Chairmen of SPSUs and MLAs.
5. OSD to the Chief Secretary Nagaland, Kohima.
6. The Addl. Chief Secretary & Development Commissioner, Nagaland.
7. Addl. Chief Secretary & Commissioner, Nagaland.
8. P.S to Addl. Chief Secretary & Finance Commissioner, Nagaland.
9. All the Addl. Chief Secretaries / Principal Secretaries / Commissioner & Secretaries / Secretaries / Addl. Secretaries to the Government of Nagaland.
10. The Commissioner of Taxes, Nagaland, Dimapur.
11. All Deputy Commissioners/Addl. Deputy Commissioners, Nagaland.
12. All Assistant Commissioners of Taxes, Nagaland.
13. The Publisher, Nagaland Gazette, Kohima, for publication.
14. The Director, Information and Public Relations, Kohima, for wide publicity.
15. Guard file.

(Toshi) 

Addl. Chief Secretary & Finance Commissioner

ANNEXURE - I

Certificate of Tax Deducted at Source (TDS) under MP & MLA LADPF)

Name & Address of the person :
making the deduction

To

..... (Insert the name & address of the persons,
..... individuals, groups or bodies etc., to whom
..... payment is made)

Certified that an amount of ₹ (Rupees
.....) only has been deducted and deposited into
..... Treasury vide Treasury Challan Number
dated (copy enclosed).

Name of the (MP or MLA LADPF)	Financial Year	Value of works	Amount deposited	remarks

Date

Official Seal

**Name & signature of the
Deputy Commissioner**

