


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

NOTIFICATION.

Dated Dimapur, the 1st April 2013

NO.CT/Leg/CR/128/2006/ :: In partial modification to this office Notification NO.CT/Leg/CR/128/2006 dated 31<sup>st</sup> March 2012, the issuance of Forms C, under CST Act, 1956 shall be made available both in offline as well as in online mode for a further period of six months with immediate effect. This extension is made in pursuance to government approval with a view to provide dealers more opportunity to get acquainted with the online environment. Accordingly the exceptions and conditions in serial No. 1, 2, 3 and 4 of the NOTIFICATION NO.CT/Leg/CR/128/2006 dated 31<sup>st</sup> March 2012, is further amended as under:-

1. Offline issuance of Form C to the dealers shall continue in conjunction with the online issuance till **31<sup>st</sup> August 2013**.
2. The inventories of Form C in hard copies, at the disposal of the issuing authority shall be surrendered to the Commissioner of Taxes on or before **10<sup>th</sup> September 2013**.
3. The Forms so issued in offline mode to the dealers shall remain valid for use only for the period up to **30<sup>th</sup> September 2013**.
4. Any Forms remaining unutilized in the custody of the dealers shall stand obsolete and invalid with effect from **1<sup>st</sup> October 2013**.
5. All the issuing authorities should ensure that the following riders had been fulfilled by the dealers before Form C is issued:-
  - (i) **All tax returns should be filed up to the last quarter, immediately prior to the date of issue.**
  - (ii) **All tax dues are paid up to last month, immediately prior to the date of issue.**
  - (iii) **Dealers must have submitted valid PAN details and have updated their mobile numbers in the online system.**

  
(ASANGBA CHUBA AO) IAS  
Commissioner of Taxes  
Nagaland : Dimapur.

NO.CT/Leg/CR/128/2006/8324:12057

Dated Dimapur, the 1st April 2013

Copy to:-

1. The Addl. Chief Secretary & Finance Commissioner to the government of Nagaland Kohima for information.
2. The Commissioners of Commercial Tax / Taxes of all states and Union territories of India for information and necessary action.
3. The ACT Dimapur Zone / Mobile Squad / Kohima Zone / Mokokchung Zone / ST Tuensang / Phek / Mon / Wokha / Zunheboto for information and necessary action.
4. Office Copy.

  
Commissioner of Taxes  
Nagaland : Dimapur.