


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 31st 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 31st 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 **31st 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 **10th September 2013**.
3. The Forms so issued in offline mode to the dealers shall remain valid for use only for the period up to **30th September 2013**.
4. Any Forms remaining unutilized in the custody of the dealers shall stand obsolete and invalid with effect from **1st 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.

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 the Notification NO.CT/Leg/CR/128/2006 dated 13th April 2012, the issuance of Import Declaration in Form 23 (Challan Inward) under Rules 65(3) of Nagaland VAT Rules, 2005, is made available both in an offline as well as online mode for further period of six months with immediate effect. Accordingly the exceptions and conditions in serial No. 1, 2, 3 and 4 of the NOTIFICATION NO.CT/Leg/CR/128/2006 dated the 13th April 2012, is partially amended as under:-

1. Offline issuance of Import Declaration in Form 23 (Challan Inward), to the dealers shall continue along with the online issuance till **31st August 2013**.
2. The inventories of Import Declaration in Form 23 (Challan Inward), in hard copies, at the disposal of the issuing authority shall be surrendered to the Commissioner of Taxes on or before **10th September 2013**.
3. The Forms so issued in offline mode to the dealers shall remain valid for use only up to **30th September 2013**.
4. Any Forms remaining unutilised in the custody of the dealers shall stand obsolete and invalid with effect from the **1st October 2013**.
5. All the issuing authorities should ensure that the following riders had been fulfilled by the dealers before Form 23 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)
Commissioner of Taxes
Nagaland : Dimapur.

NO.CT/Leg/CR/128/2006: / 2054

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 ACT Dimapur / Kohima / Mokokchung / Mobile Squad; ST Tuensang / Phek / Mon / Wokha / Zunheboto for information and necessary action.
3. Office Copy.


Commissioner of Taxes
Nagaland : Dimapur.