GOVERNMENT OF NAGALAND OFFICE OF THE CMMISSIONER OF TAXES NAGALAND DIMAPUR

CIRCULAR

Dated Dimapur the 27th March 2015

NO.CT/LEG/CR/128/2006/ It has come to the knowledge of the undersigned that there are a number of cases on erroneous data entry made and submitted by the dealers while requesting for issue of eCST Forms. These cases should not have occurred as the system has a number of stages in validating the data, so as to prevent wrong inputs at the dealer's domain before the final submission. However, in order to provide a solution to these issues, the Approving Officers can submit a proposal for cancellation of that particular Form to the Commissioner of Taxes with justification for cancellation. The Commissioner, after examining the genuineness of the case may issue a Notification declaring that defective Form obsolete and invalid. Upon the issuance of Notification for cancellation, the dealer can apply for a fresh Form with careful entry of correct data and the Approving Officer, on satisfaction, may cancel the erroneous Form from the system and approve the fresh Form as applied in lieu of the cancelled Form. This facility will not be available once assessment is completed for the particular period to which the Form was issued originally.

This Circular supersedes all directives issued by this office on the subject.

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

NO.CT/LEG/CR/128/2006/ 906 - 915 //

Dated Dimapur the 27th March 2015

Copy to:-

- The Principal Secretary & Finance Commissioner to the Government of Nagaland for kind information.
- The Deputy Commissioner of Taxes, Dimapur / Kohima / Mokokchung for information and necessary action
- The Superintendent of Taxes, Mon / Phek / Tuensang / Wokha and Zunheboto for information and necessary action.

4. Guard File

Commissioner of Taxes Nagaland : Dimapur