

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

C I R C U L A R

Dated Dimapur, the 3rd Oct/15.

NO.CT/AUD/108/2015: In light of the observations made by the AG's Office during the performance Audit on Admissibility of Input Tax Credit, the following instructions are to be strictly implemented.

(i) All Assessing Authorities are to mandatorily scrutinize the self-assessment returns and not accept or allow any ITC claims without Form VAT-8 and with supporting documents.

(ii) All VAT Auditors are to mandatorily Cross-Check the returns alongwith the Form VAT-8 during VAT Audit and adequately highlight the discrepancies, if any.



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

NO.CT/AUD/108/2015/1183

Copy to:-

1. ✓ The Addl. Commissioner of Taxes, I & II.
2. The Joint Commissioner of Taxes, I & II.
3. All Deputy Commissioner of Taxes.
4. All Superintendents of Taxes.
5. Office copy.

Dated Dimapur, the th Oct/15



Commissioner of Taxes
Nagaland, Dimapur.