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

Telephone No: 03862-248543 Email: commr.tax-ngl@nic.in

Opposite DC Office Dimapur-797112 Nagaland

NO.CT/REV/P.Tax/22/2018

th Sept'21 Dimapur ,Dated, the

CIRCULAR

Every person who undertakes Trades, callings and Employments shall be liable to pay to the state Government tax under Section 3 of the Nagaland Profession, Trades, Callings and Employment Taxation Act 1968 (as amended up to 2012) in the rate of tax mentioned against the class of such persons in the Schedule.

non-compliance to this Act by the various private schools/ colleges/institutions has been a matter of serious concern. It may be underscored that noncompliance shall attract penalty arrears and interest.

Therefore all the Zonal DCTs/ACTs are hereby directed to take up the matter on priority at the earliest in the interest of the State Revenue.

> (KESONYU YHOME) IAS Commissioner of State Taxes Nagaland :Dimapur

Memo. NO.CT/REV/P.Tax/22/2018 / 70 6 Copy to:

Dimapur ,Dated, the 29th Sept'21

- 1. The Special Commissioner of State Taxes for information.
 - 2. The Additional Commissioner of State Taxes I,II for information.
 - 3. The Joint Commissioner of State Taxes I, II for information.
 - 4. The Deputy Commissioner of State Taxes, Dimapur Zone/ Kohima Zone/Mokokchung Zone for supervision.
 - 5. The Assisstant Commissioner of State Taxes, Wokha, Zunhebhoto, Phek, Mon, Tuensang for necessary action.

Commissioner of State Taxes Nagaland: Dimapur

Fuensang for
6. Office Copy:

The state of t