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

CIRCULAR

Dimapur, December 14, 2020

NO.CT/GEN/EoDB/21/2018: For general information of all stakeholders, the following information is hereby notified under Nagaland Professions, Trades, Callings and Employments Taxation Act & Rules, 1968 (as amended);

| Sl. No. | Component | Requirements | Procedure |
|------------|-------------------------------|----------------------|-------------------------------|
| | Designation | FORM-I | See Dule 2 (i) of Negeland |
| 1 | Registration | | See Rule 3 (i) of Nagaland |
| | 1 | No fees are required | Professions, Trades, Callings |
| | Section 6, of Nagaland | for registration. | and Employments Taxation |
| | Professions, Trades, Callings | | Rules, 1970 (as amended) |
| | and Employments Taxation | | 4 |
| | Act, 1968 (as amended). | EODM II | G D I 4 (1) 9 ((2) -6 |
| 2 | Enrolment | FORM-II | See Rule 4 (1) & 6 (2) of |
| | Under Sub-Section 2 of | 1 | Nagaland Professions, Trades, |
| | Section 6, of Nagaland | for enrolment. | Callings and Employments |
| | Professions, Trades, Callings | | Taxation Rules, 1970 (as |
| | and Employments Taxation | ii = - | amended) |
| | Act, 1968 (as amended). | | |
| 2 | Returns | FORM-V & VA | See Rule 12 of Nagaland |
| | Under Sub-Section 1 of | | Professions, Trades, Callings |
| | Section 8 and Section 19, of | | and Employments Taxation |
| | Nagaland Professions, | | Rules, 1970 (as amended) |
| | Trades, Callings and | | |
| - | Employments Taxation Act, | | |
| | 1968 (as amended). | | |
| 3 | Payment of Tax | FORM-VI | See Rule 13 & 14 of |
| | Under sub-section 2 of | (Challan) | Nagaland Professions, Trades, |
| | Section 8 and Section 19 of | | Callings and Employments |
| | Nagaland Professions, | | Taxation Rules, 1970 (as |
| | Trades, Callings and | | amended) |
| | Employments Taxation Act, | | |
| | 1968 (as amended). | | |
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(KESONYU YHOME) IAS Commissioner of State Taxes,

Nagaland: Dimapur