


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

CIRCULAR

Dimapur, December 14th, 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
1	Registration Under Sub-Section 1 of Section 6, of Nagaland Professions, Trades, Callings and Employments Taxation Act, 1968 (as amended).	FORM-I No fees are required for registration.	See Rule 3 (i) of Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970 (as amended)
2	Enrolment Under Sub-Section 2 of Section 6, of Nagaland Professions, Trades, Callings and Employments Taxation Act, 1968 (as amended).	FORM-II No fees are required for enrolment.	See Rule 4 (1) & 6 (2) of Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970 (as amended)
2	Returns Under Sub-Section 1 of Section 8 and Section 19, of Nagaland Professions, Trades, Callings and Employments Taxation Act, 1968 (as amended).	FORM-V & VA	See Rule 12 of Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970 (as amended)
3	Payment of Tax Under sub-section 2 of Section 8 and Section 19 of Nagaland Professions, Trades, Callings and Employments Taxation Act, 1968 (as amended).	FORM-VI (Challan)	See Rule 13 & 14 of Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970 (as amended)


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