

**Government of Nagaland**  
**Office of the Commissioner of Taxes**  
**Nagaland Dimapur**

Dated Dimapur June , 2006

**VAT CIRCULAR-3**

NO.CT/VAT/CR/DF/06: For the purpose of carrying out the provisions of the Nagaland VAT Act, 2005, relevant statutory provisions and requirements in connection with appearance by persons before taxing authority, are hereby circulated to all concern for general information and necessary compliance;

1. Unless otherwise than when required to attend personally for examination on oath or affirmation, a VAT Registered Dealer may authorized any of the following person in Form VAT-37(See Rule 77)to appear or attend before any Taxing Authority including Appellate Tribunal in connection with any proceeding under the Nagaland VAT Act, 2005
  - i. a relative or a person regularly employed by him
  - ii. a Legal practitioner, or a Chartered Accountant
  - iii. a person enrolled as a Sales Tax Practitioner (hereinafter referred to as Tax Consultant) and is entered in the List maintained by the Commissioner of Taxes, Nagaland
2. The Commissioner may by order in writing and for reasons to be recorded therein disqualify any legal practitioner, Chartered Accountant, or Tax Consultant for such period from attending before taxing authority;
  - i. Who has been removed or dismissed from Government services, or
  - ii. Who being a Tax Consultant, Legal practitioner or a Chartered Accountant is found guilty of misconduct in connection with any proceedings under the Act by the Commissioner or by any authority, if any, empowered to take disciplinary action against the member of the profession to which he or she belongs
  - iii. The Commissioner may, at any time suo motu or on an application made to him in this behalf, revoke or modify any order of disqualification made

against a person and thereupon such person shall cease to be disqualified  
subject to such conditions or restrictions as may be contained in such order

Sd/- PAOLAL HANGSINGH, IAS  
Commissioner of Taxes  
Nagaland: Dimapur.  
Dated Dimapur, June , 2006.

Memo NO.CT/LEG/CR/2006

Copy to:-

1. The Finance Commissioner to the Government of Nagaland, Finance Department (Revenue Branch), Kohima for kind information.
2. The Assistant Commissioner of Taxes, Dimapur Zone/Kohima Zone/Mokokchung Zone/Mobile Squad/Dimapur for information and necessary action
3. The Superintendent of Taxes, Tuensang/Mon/Phek/Wokha/Zunheboto for kind information and necessary action.
4. The Secretary, Accountant Association, Nagaland, Dimapur for information.
5. The President, Chamber of Commerce, Dimapur/Kohima/Kiphire/Longleng/Mokokchung/ Mon/Peren/Phek/Tuensang/Wokha/Zunheboto for information.
6. The Editor, Nagaland Gazette, Kohima for publication in the next issue.
7. Guard File.

Commissioner of Taxes  
Nagaland: Dimapur.