

Government of Nagaland
Office of the Commissioner of Taxes
Nagaland Dimapur

Dated Dimapur April 4, 2006

VAT CIRCULAR-1

NO.CT/VAT/CR/DF/06: In order to facilitate prompt and better services to persons involves in the business of transporting taxable goods in the State or from the State or through the State, following statutory provisions and requirements under the Nagaland Value Added Tax Act and Rules 2005 are hereby circulated to all concern for information and necessary compliance;

1. With a view to prevent or check evasion of tax under the Act, all goods vehicle are liable for interception, detention and search within the State
2. The owner or the person in-charge of a goods vehicle shall;
 - i. Carry with him a goods vehicle record, a trip sheet or a log book, as the case may
 - ii. Declaration of import in Form VAT-23 (challan inward) for bringing or receiving goods from outside to any place in the State
 - iii. Bill of sale in Form VAT 24(challan outward) for dispatch of goods by him from any place in the State to any other place I or outside the State
3. At every Check post or barrier or at any place when so required under the Act, the driver or any other person in-charge of a goods vehicle shall stop the vehicle and keep it stationary as long as may be required by the officer in-charge to inspect the contents in the vehicle and examine the records relating to the goods carried
4. The owner or the person in-charge of the goods vehicle shall produced before the officer in-charge of Taxation Check post the declaration Form VAT-23 or 24 as the case may be and obtain seal and signature of such officer in-charge affixed thereon. The duplicate copy of the Form VAT-23 and the original copy of the Form VAT 24, shall be submitted to the officer in-charge of the Check post and carry and retain the other copies until termination of movement of the goods

5. Any contravention of or non-compliance with the above statutory provisions by any person without sufficient cause shall be liable for a penalty, which shall not be less than double the amount of tax leviable and not exceeding three times the amount of tax leviable in respect of the goods under transport.
6. Where a vehicle is carrying goods taxable under the Act from any place outside the State and bound for any place outside the State and passes through the State, the driver or the person in-charge of such vehicle shall furnish necessary information relating to the goods under transport and obtain a Transit pass in Form VAT 25 in duplicate from the officer in-charge of the first Check post on entry into the State and shall deliver within the prescribed time to the officer in-charge of last Check post before his exit from the State.
7. If the owner of the goods vehicle, having obtained the transit pass, fails to deliver the same, he shall be liable to pay by way of penalty a sum not exceeding double the amount of tax leviable on the goods transported.

(Poalal Hangsingh), IAS
Commissioner of Taxes
Nagaland Dimapur

Dated April 4, 2006

Memo NO. CT/VAT/CIR/DF/06

Copy to:

1. Assistant Commissioner of Taxes, Dimapur/ Kohima/Mokokchung Zones and Mobile Squad for information and necessary action
2. Superintendent of Taxes, Ward-A/B/C/D Dimapur, Ward-A/B Kohima, Ward A/B Mokokchung, Mon, Tuensang/ Wokha/Zunheboto and Mobile Squad for information and necessary action
3. Nagaland Taxation Check post Dillia Rd/New Field Gate Dimapur, Tsutepela Mokokchung and Zubza Kohima for necessary information with a direction to display this circular on a prominent place inside as well as outside the Check post
4. All concern for necessary information and compliance
5. Guard file

Commissioner of Taxes
Nagaland Dimapur