

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

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Opposite DC Office
Dimapur-797112
Nagaland

NO.CT/LEG/54/96(Pt-I) /1795

Dated Dimapur July 6, 2020

ORDER

Whereas it is found necessary to apply proper check on the returns furnished under the provisions of the Nagaland (Sales of Petroleum and Petroleum products including Lubricants) Taxation Act by all the registered taxpayers, and

Whereas to ensure on time accurate data collection and compilation of the daily transaction details in respect of five petroleum products namely Petroleum Crude, Aviation Turbine Fuel (ATF), High Speed Diesel and Natural gas under the Act;

It is therefore, in exercise of the power conferred under section 28 of the Act, all Registered Taxpayers under the Nagaland Sales of Petroleum Taxation Act, 1967 are hereby **directed to maintain the following Registers with effect from 1st of July 2020** and keep it ready at all time for inspection and collection by the Inspecting Authorities at regular interval.


1. Daily Purchase Register/Report in **Format-I**;
2. Daily Sales Register/Report in **Format-II**;
3. Daily Retail Price Register/Report in **Format-III**;
4. Monthly Consolidated Transactions Register/Report in **Format-IV**; and
5. Tax payable for the Month in **Format-V**

This order shall come into force with immediate effect.

(KESONYU YHOME), IAS
Commissioner of Taxes
Nagaland: Dimapur

Copy to;

1. DCT Dimapur/Kohima/Mokokchung Zone for kind information and with a direction to cause/ forward it to all the registered taxpayers under your jurisdiction for information and necessary compliance
2. All Superintendents of Taxes in the State for information and necessary action
3. All Inspectors of Taxes in the State for information and necessary action
4. Office copy


Commissioner of Taxes
Nagaland: Dimapur

06-7-20

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FORMAT - I

DAILY PURCHASE REGISTER/REPORT IN KL

Name of the dealer: _____

TIN: _____

CST: _____

Month : _____ Year _____

Sl No	Items/ Commoditi	DATE																															TOTAL
		1	2	3	3	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
1	Crude Oil																																0
2	HSD																																0
3	MS																																0
4	ATF																																0
5	N Gas																																0

FORMAT - II

DAILY SALES REGISTER/REPORT IN KL

Name of the dealer: _____

TIN: _____

CST: _____

Month : _____ Year _____

Sl No	Items/ Commodities	DATE																															TOTAL
		1	2	3	3	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
1	Crude Oil																																0
2	HSD																																0
3	MS																																0
4	ATF																																0
5	N Gas																																0

FORMAT - III

DAILY RETAIL PRICE REGISTER/REPORT

Name of the dealer: _____

TIN: _____

CST: _____

Month : _____ Year _____

Sl No	Items/ Commodities	DATE																														
		1	2	3	3	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
1	Crude Oil																															
2	HSD																															
3	MS																															
4	ATF																															
5	N Gas																															

FORMAT - IV

MONTHLY CONSOLIDATED TRANSACTION REGISTER/REPORT

Name of the dealer: _____

TIN: _____

CST: _____

Month Ending: _____ Year _____

Sl No	Items/ Commodities	Opening Stock		Purchase/stock received during the period						Stock Loss/Gain		Purchase/ Stock received during the period-Stock less/gain		Sales made during the period								Closing Stock	
				Within the state		Outside the state								Within the State						Outside the state			
				OMC receipts		Against Form-C		Against Form-F						First point sales (Sales to RO)		Sales to OMC u/s 3A(2) read with Rules 4(3)		Others sales (if any)					
		Qty (KL)	Value (in Rs)	Qty (KL)	Value (in Rs)	Qty (KL)	Value (in Rs)	Qty (KL)	Value (in Rs)	Qty (KL)	Value (in Rs)	Qty (KL)	Value (in Rs)	Qty (KL)	Value (in Rs)	Qty (KL)	Value (in Rs)	Qty (KL)	Value (in Rs)				
		1	2	3	4	5	6=1+2+3+4-5	7	8	9	10	11											
1	Crude Oil																						
2	HSD																						
2	MS																						
4	ATF																						
5	N Gas																						
Total																							

FORMAT - V

TAX PAYABLE FOR THE MONTH

Name of the dealer: _____

TIN: _____

CST: _____

Month : _____ Year _____

SI No	Items/ Commodities	Tax Payable	Interest (if Any)	Penalty (if any)	Road maintenance Cess	Covid-19 Cess	Total
1	Crude Oil						0
2	HSD						0
3	MS						0
4	ATF						0
5	N Gas						0
Total Tax payable							0