

Department of State Taxes, Nagaland: Dimapur

CITIZENS CHARTER:

The Department of State Taxes function under the administrative control of the Finance Department, Nagaland. The department collects various sales taxes such as VAT on Liquor, GST on all items other than the five petroleum products and potable alcohol for human consumptions, Petroleum tax on the five petroleum products, and Professions Tax. For better tax administration and efficient delivery of tax services to all stakeholders, the department has formulated and adopted this Citizens' Charter.

OUR VISION:

To create a tax system that facilitates trade and commerce and induces voluntary tax compliance in the interest of public revenue.

OUR MISSION:

Assist the Government in framing better tax policies, laws, structures and procedures to promote trade and commerce in the State and also induces voluntary tax compliance in the interest of public revenue.

OUR OBJECTIVES:

- Favourable business environment
- Better delivery of services;
- Voluntary compliance;
- Enhancing the efficiency in tax collection; and
- Minimal scope for litigation

OUR STRATEGY:

- Formulate simple Tax Laws, Structures and Procedures.
- Enhancing the use of information technology and communication tools.
- Business Intelligent and Analytics to detect and prevent evasion of tax
- Information-based Enforcement action

ACTS ADMINISTERED BY THE DEPARTMENT:

- The Nagaland Value Added Tax Act, 2005;
- The Central Sales Tax Act, 1956;

- The Nagaland (Sales of Petroleum & Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1967;
- The Nagaland Professions, Trade, Callings and Employment Taxation Act, 1968; and
- The Nagaland Goods and Services Tax Act, 2017

KEY FUNCTIONS:

- Registration.
- Filing of Returns
- Payment of tax
- Scrutiny of Returns filed.
- Adjudication and Best judgment Assessment.
- Audit assessment.
- Refund.
- Appeal
- Revisions.
- Demand and Recovery of arrears
- Enforcement.

SERVICES:

- Web portal www.nagalandtax.nic.in . All the Acts and Rules, Notifications, Circulars etc., are made available in public domain.
- E-services such as Registration, Returns, Payment of tax and statutory forms etc., are made available to the taxpayers through this web portal.
- Helpdesk
- Dealers' Facilitation Centres in all the District Tax Officers

OUR COMMITMENT:

- Make the tax laws and its procedures as simple as possible
- Hassle-free and cost-effective tax compliance;
- Disposal of works within the prescribed time;
- Minimal physical interface with the taxpayers.

EXPECTATIONS:

- Avail voluntary Registration by all liable dealers
- File tax returns and pay taxes on time
- Discharge other tax obligation on time.
- Maximum use of tax services online