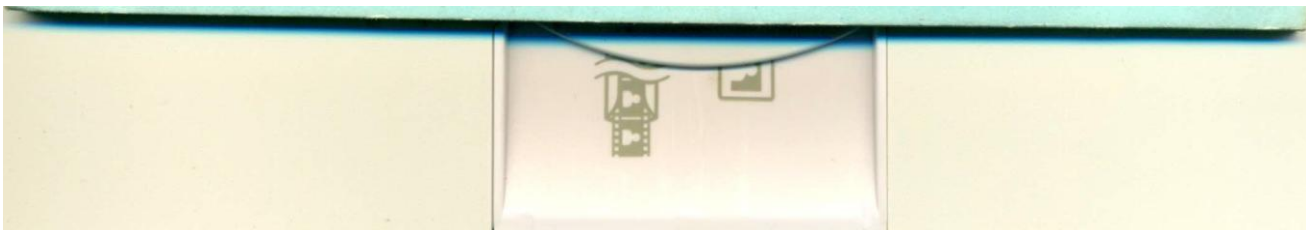




**GOVERNMENT OF NAGALAND**  
*FINANCE DEPARTMENT*

The Nagaland (Sales of Petroleum etc.)  
Taxation Act. 1967 and Rules made thereunder.

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(NAGALAND ACT NO. 9 OF 1967)

THE NAGALAND (SALES OF PETROLEUM AND PETROLEUM PRODUCTS INCLUDING LUBRICANTS) TAXATION ACT, 1967

*(Published in the Nagaland Gazette-Extra ordinary dated 7<sup>th</sup> October, 1967.)*

*(Receive the assent of the President on the 2<sup>nd</sup> October, 1967.)*

A  
Bill

Preamble:

WHEREAS it is expedient to repeal the Assam (Sales of Petroleum and Petroleum Products including Motor Spirit and lubricants) Taxation Act, 1955 (Assam Act IX of 1956) and to re-enact one to impose tax on sales of Petroleum and Petroleum Products, including Motor Spirit, Lubricants, Diesel Oil and Crude Oil for the purpose of making an addition to the public revenue.

AND WHEREAS the previous sanction of the President of India has been obtained under the proviso to Article 304 (b) of the Constitution of India;

It is hereby enacted in the eighteenth year of the Republic of India as follows:

Short title

(1) This Act may be called the Nagaland (Sales of Petroleum and and Petroleum Products, including Motor Spirit and Lubricants)

Extent and

Commencement:

Taxation Act, 1967.

(2) it extends to the whole of Nagaland.

(3) it shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Definitions:

2. In this Act unless there is anything repugnant in the subject or context:-

(1) “Commissioner” means the Commissioner appointed under Section 5;



- (2) “Crude Oil” means crude petroleum in its natural state;
- (3) “Dealer” means any person who carries on the business of selling or supplying motor spirit or lubricant or both in the state of Nagaland whether for commission, remuneration or otherwise and includes a manufacturer or importer or any society, club or association which sells or supplies motor spirit or lubricant or both to its members;

explanation :-The manager or agent of an dealer who resides outside Nagaland sells taxable goods brought by him into Nagaland from any place outside Nagaland shall in respect of such business be a dealer for the purpose of the Act;

- (4) “Government” means the State Government of Nagaland ;
- (5) “Lubricant” means any form of oil, grease or other lubricating substance used for lubricating the internal machinery of automobiles or stationary internal combustion engines ;
- (6) “Motor Spirit” means any substance which by itself or in admixture with other substances is ordinarily used directly or indirectly to provide reasonable efficient fuel for automotive or stationary internal combustion engines, and includes petrol, diesel oil and other internal combustion oils but not include furnace oil, coal or charcoal ;
- (7) “Person” means any individual, or association or body of individuals, and includes a Department of any Government, Hindu undivided or joint family, a firm and a company, whether incorporated or not ;
- (8) “Prescribed” means prescribed by rules made under this Act ;

- (9) “Sales” with all its grammatical variations and cognate expressions means any transfer of property in goods by any person for cash or deferred payment or other valuable consideration ;

Provided that any shortage in excess of one per centum of the quantities of motor spirit received into stock by a dealer for sale shall, unless the contrary is proved, be deemed to be a sale for purpose of this Act;

- (10) “Taxable goods” means such goods as are specified in sub-section (1) of section 3 of Act ; and

- (11) “Year” means the financial year.

Liability to tax:

3. (1) There shall be levied and collected from every dealer a tax on sales of the following goods at the rates specified below:-

- (i) Motor Spirit (except diesel Eight paise per oil and internal combustion litre.

Oils other than petrol)

- |  |                         |
|--|-------------------------|
| (ii) Lubricant   | Nine paise per litre.   |
| (iii) Diesel oil and other internal combustion oils other than petrol. | seven paise per litre   |
| (iv) crude oil   | Advalorem three percent |

- (2) Nothing in sub-section 1 shall be deemed to render any dealer liable to tax on the sale of taxable goods where such sale takes place:-

- (i) out the state of Nagaland.
- (ii) in the course of the import into or export out of the territory of India ; or
- (iii) in the course of inter-State trade or commerce as laid down in section 3 of the Central Tax Act 1956 ;

(3) Any shortage in excess of one percent of the quantities of each consignment of motor spirit received into stock by a dealer for sale shall, unless the contrary is proved, be presumed to be due to sale, for the purpose of sub-section (1), and the tax shall be levied and collected from the dealer accordingly.

Exemption : 4. Notwithstanding anything contained in this Act, the Government may without conditions or upon conditions exempt any dealer from liability to pay any tax under this Act or may refund any tax or any portion thereof, collected under this Act ;

Provided that nothing shall be constructed to oblige or impose a duty on the Government at any time to exercise the powers under this Section conferred upon it.

Taxing Authorities: 5. (i) The state government may, for carrying out the purpose of this Act, appoint a Commissioner of Taxes, and such other persons to assist him as it thinks fit.

(2) Persons appointed under sub-section (1) shall exercise such powers as may be conferred, and perform such duties as may be required, by or under this Act.

(XIV of 1860) (3) All persons appointed under sub-section (1) shall be deemed to be public servants with the meaning of section 21 of the Indian Penal Code.

Compulsory Registration : 6. (1) No dealer shall, while being liable to pay tax under the provision of this Act , carry on business as a dealer unless he has been registered and possesses a certificate of registration.

(2) Every dealer required by sub-section (1) to be registered shall apply for registration to the commissioner in the prescribed manner, and obtain a certificate of registration.

(3) On receipt of an application under sub-section (2), the Commissioner shall, if he is satisfied after such enquiry as may be deemed necessary that application is in order, register the applicant.

Registration by 7. (1) The commissioner may, in addition to taking any other  
Commissioner action under the provision of this Act, require any dealer who, in  
his opinion, is liable to registration but has not made an application  
in this behalf, to apply for registration and register him.

Provided that no action under this sub-section shall be taken unless  
the Commissioner has given notice to the dealer of his intention so  
to do and has allowed him a reasonable opportunity of being heard.

(2) Registration made under sub-section (1) shall take  
effect as if these had been made on the dealer's application under  
sub-section (2) of section 6

Certificate of 8. (1) A dealer registered under section 6 or section 7 shall be  
Registration: granted a certificate of registration in such form as may be  
prescribed, which shall specify the class or classes of goods in  
which at the time of the grant of the said certificate the dealer  
carries on business, and such other particulars as may be  
prescribed.

(2) The Commissioner may on petition or otherwise cancel  
or amend from time to time any certificate of registration.

(3) The Commissioner shall cancel the certificate of  
registration when –

(a) the business in respect of which the certificate was  
issued has been discontinued or transferred or ;

(b) the liability to pay tax in respect of such business has  
ceased under this Act.

Suspension or 9. (1) The Commissioner may suspend, for such period as he  
cancellation of considers fit, or cancel any certificate of registration where-  
registration (a) any tax payable under section 3 is not duly paid by the  
certificate: holder of such certificate ; or

(b) there is any breach of any of the conditions subject to which a registration certificate is granted or renewed ; or

(c) the holder of the registration certificate has been convicted under the provision of the Act :

Provided that no order prejudicial to a dealer shall be passed under this sub-section without giving him a reasonable opportunity of being heard:

Provided further that such cancellation shall not absolve the holder of the registration certificate from his liability to pay tax and other dues under the Act nor bar other action as may be taken against him under the Act.

(2) The holder of a registration certificate shall not be entitled to any compensation for any loss or damage directly or indirectly suffered by him for its suspension or cancellation under sub-section (1)

Returns:

10. (1) Every registered dealer shall furnish such returns of his turn-over by such dates and to such authority as may be prescribed.

(2) in the case of any other dealer whose business, in the opinion of the Commissioner, is such as to render him liable to pay tax under this Act for any year or part thereof, the commissioner may serve within eight years of the completion of that year a notice in the prescribed form upon him requiring him to furnish a return of his turn-over and such dealer shall thereupon furnish the return within the period and to the authority mentioned in the notice.

(3) If any dealer discovers any omission or other error in any return furnished by him either under sub-section (1) or sub-section (2), he may furnish a revised return at any time before assessment is made on the original return.

(4) No return submitted under this section shall be valid unless it is accompanied by a treasury receipt showing payment of the tax due as provided in sub-section (2) of section 23.



Assessment : 11 (1) if the commissioner is satisfied that a return furnished under section 10 in respect of any period is correct and complete, he shall, by an order in writing, assess the dealer and determine the tax payable by him on the basis of such return.

(2) if the Commissioner is not satisfied that a return furnished under section is correct and complete, he shall serve on the dealer a notice requiring him, on the date and at the hour and place specified therein, either to attend in person or to produce or cause to be produced any evidence on which he may rely in support of his return.

(3) On the day specified in the notice under sub-section (2) or as soon afterwards as may be, the commissioner, after hearing such evidence as the commissioner may require, shall, by an order in writing assess the dealer and determine the tax payable by him on such assessment.

(4) If a dealer fails to make a return as required by section 10 or having made the return, fails to comply with all the terms of the notice issued under sub-section (2) of this section, the commissioner shall by an order in writing, assess to the best of his judgment the dealer, and determine the tax payable by him on the basis of such assessment;

Provided that before making assessment the commissioner may allow the dealer such further time as he thinks fit to make the return or comply with the terms of the notice issued under sub-section (2) of the section.

Cancellation of assessment: 12. Where a dealer, in the case of an assessment completed under sub-section (4) of section 11, satisfies the commissioner, within one month from the date of issue of a notice of demand and hereinafter provided, that he was prevented by sufficient cause from making the return required by section 10 or that he did not receive the notice issued under sub-section (2) of section 11 or that he had not a reasonable opportunity to comply or was prevented by sufficient cause from complying

with the terms of the notice, the commissioner shall cancel the assessment and make a fresh assessment in accordance with the provisions of section 11

Assessment and Penalty in case of evasion by unregistered persons: 13. if upon information which has come into his possession, the commissioner is satisfied that any person while being liable to pay tax under this Act in respect of any period, has nevertheless willfully failed to apply for registration and to pay the tax, he shall, after giving the person a reasonable opportunity of being heard, assess, to the best of his judgment, the amount of tax, if any, due from him in respect of such period and all subsequent period and the commissioner may also direct that in addition to the amount so assessed a sum not exceeding that amount shall be recovered from the defaulter by way of penalty.

Assessment and Penalty in case of Evasion by registered Persons: 14. If upon information which has come into his possession, the commissioner is satisfied that any person registered under this Act has not paid the amount of tax due from him or a part thereof for any period, he shall proceed against such person in the manner laid down in section 13.

Rectification: 15. (1) The authority which made an assessment or passed an order on appeal or revision in respect thereof, may at any time within eight years from the date of such assessment or order and of its own motion rectify any mistake apparent from the records of the case and shall, within the like period, rectify any such mistake as has been brought to its notice by a dealer:

Provided that no such rectification shall be made having the effect of enhancing the assessment unless the authority concerned has given notice of its intention so to do and has allowed the dealer a reasonable opportunity of being heard.

(2) Where any such rectification has the effect of reducing the assessment refund shall be due

(3) Where any such rectification has the effect of enhancing the assessment, a notice of demand shall be issued for the sum payable.

Recoveries : 16. Any sum due under this Act shall be recoverable as and arrear of public demand under the Bengal Public Demand recovery Act 1913.

Penalties : 17. (1) If the Commissioner, in the course of any proceeding under this Act is satisfied that any dealer---

- (a) has without reasonable cause, failed to furnish the return which he was required to furnish under section 10 or section 13, or has, without reasonable cause, failed to furnish it within the time allowed and in the manner required ; or
- (b) has without reasonable cause, failed to comply, with a notice under sub-section (2) of section 11 ; or
- (c) has concealed the particulars of his sales or deliberately furnished inaccurate particulars of such sales ; or
- (d) has evaded in any way the liability to pay tax, he may direct that such dealer shall pay by way of penalty, in addition to the tax payable by him, the sum not exceeding one and a half times that amount.

(2) no order under sub-section (1) shall be made unless the dealer has been heard or has been given reasonable opportunity of being heard.

(3) No penalty under this section shall be imposed by an officer appointed to assist the commissioner without the previous sanction of the Commissioner.

Assessment not to 18. Any assessment made under this Act shall be without bar prosecution or prejudice to any prosecution or penalty instituted or imposed penalties : under the provision of this Act.

Appeal : 19. (1) Any dealer objecting to an order of assessment or penalty passed under this act may within thirty days from the date of the service of such order, appeal to the prescribed authority, against such assessment or penalty:

Provided that no appeal shall be entertained by the said authority unless he is satisfied that the amount of tax assessed or the penalty levied, if not otherwise directed by him, has been paid:

Provided further that the authority before whom the appeal is filed may admit it after the expiration of thirty days, if such authority is satisfied that for reasons beyond the control of the appellant or for any other sufficient cause it could not be filed within time.

(2) Every appeal under sub-section (1) shall be presented in the prescribed form and shall be verified in the prescribed manner.

(3) The appellate authority shall fix a day and place for hearing of the appeal, and may from time to time adjourn the hearing and make or cause to be made, such further enquiry as may be deemed necessary.

(4) In disposing of an appeal under sub-section (1) the appellate authority may :-

- (a) confirm, reduce, enhance or annul the assessment ; or
- (b) set aside the assessment and direct a fresh assessment after such enquiry as may be ordered ; or
- (c) confirm, reduce or annul the order of penalty.

(5) Every order passed in appeal under this section shall, subject to the provision of revision under section 20, be final.

Revision by  
commissioner:

20. (1) The Commissioner may call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by any person appointed under section 5 to assist him, is erroneous in so far as it is prejudicial to the interest of the revenue, he may, after giving the dealer an opportunity of being heard and after making or causing to be made such enquiry as he deems necessary, pass such orders thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment and directing a fresh assessment.

(2) In the case of any order other than an order to which sub-section (1) applies, passed by any person appointed under section 5 to assist him, the commissioner may, either of his own motion or on a petition by a dealer for revision, call for the record of any proceeding under this Act in which such order has been passed and may make such enquiry or cause such enquiry to be made, and subject to the provision of this Act, may pass such orders thereon, not being an order prejudicial to the dealer, as he thinks fit.

(3) In the case of a petition for revision under sub-section (2) by a dealer, the petition must be made within ninety days from the date on which the order in question was communicated to him or the date on which he otherwise came to know of it, whichever is earlier.

Provided that the commissioner before the petition is filed may admit it after the expiration of the period of ninety days if he is satisfied that, for reasons beyond the control of the petitioner or for any other sufficient cause, it could not be filed within time.

(4) The Commissioner shall not revise any order under this section in the following cases-

(a) where an appeal against the order lies under section 19 or 21 but has not been made and the time within which such

appeal may be made has not expired, or in the case of an appeal to the State Government the dealer has not waived his right of appeal ; or

(b) where the order is pending on appeal under section 19 ;  
or

(c) where the order has been made the subject of an appeal to the State Government.

Explanation: - An order by the commissioner declining to interfere shall, for the purpose of this section, be deemed not to be an order prejudicial to the dealer.

Appeal to the  
Government: 21. (1) Any dealer aggrieved by an order passed in appeal State under section 19 or passed in revision under sub-section (1) of section 20 may appeal to the State Government within sixty days of the date on which such order is communicated to him.

(2) The State Government may admit an appeal after the expiration of sixty days referred to in sub-section (1) if it is satisfied that for reasons beyond the control of the appellant or for any other sufficient cause it could not be filed within time.

(3) An appeal to the State Government shall be in the prescribed form and shall be verified in the prescribed manner, and shall, be accompanied by a fee of twenty-five rupees.

(4) The State Government may, after giving the dealer an opportunity of being heard, pass such orders thereon as it thinks fit, and shall communicate any such orders to the dealer and to the commissioner.

Reference : 22. (1) Within sixty days from the date of service of an order under section 21, the dealer may, by petition in writing, require the State Government to refer to the high court any question of law arising out of such order of the State Government or the State Government may make

Such reference out of its own motion. Where the petition is made by a dealer it shall be accompanied by a fee of one hundred rupees.

(2) Within sixty days of the receipt of the petition under sub-section (1), the State Government shall, subject to the provision in sub-section (3), draw up, after such hearing and enquiry as may be considered necessary, a statement of the case and refer it with its opinion thereon to the High Court.

(3) The State Government may reject the application under sub-section (1) and refuse to state the case on the ground that it is time barred or otherwise incompetent, or that no question of law arise and the applicant may, within thirty days of such refusal withdraw the application and if he does so, the fee paid shall be refunded.

(4) Where the application under sub-section (1) is rejected on the ground that no question of law arises and where no action is taken by the applicant under sub-section (3), he may, within ninety days from the date of such rejection, apply to the high court against the order rejecting the application, the High Court is not satisfied with the correctness of the decision, it may require the State Government to state the case and refer it and, on receipt of any such requisition, the State Government shall state and refer the case accordingly.

(5) Where the application under sub-section (1) is rejected on the ground that it is time-barred and where no action is taken by the applicant under sub-section (3), he may, within ninety days of the date of such rejection, apply to the High Court against the order rejecting, the application and if, upon receipt of such an application, the High Court is not satisfied with the correctness of the decision it may require the State Government to treat the application under sub-section (1) as made within time.

(6) Where the High Court is not satisfied that the statement in a case referred under this section is sufficient to enable it to determine the questions of law raised thereby, it may refer the case back to the State Government to make such additions thereto or such alterations therein as may be directed and the State Government shall thereupon comply, with the directions and re-submit the case accordingly.

(7) The High Court upon the hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the State Government a copy of such judgment under the seal of the Court and signature of the registrar, and State Government shall, on receipt of the copy or the judgment, order disposal of the case accordingly.

(8) Where a reference is made on the application of a dealer, the costs shall be in the discretion of the High Court.

(9) Notwithstanding that a reference has been made under this section to the High Court, payment of tax shall not be stayed pending disposal of such referenced; but where the amount of tax is reduced as a result of the reference, the excess shall be refunded in accordance with the provisions of this Act.

(10) Section 5 of the Indian Limitation Act, 1908 shall apply to an application to the High Court by a dealer under this section.

Payment of Tax : 23. (1) Tax payable under this Act shall be paid in the manner hereinafter provided.

(2) Before any registered dealer furnishes the return required by sub-section (1) of section 10, he shall in the prescribed manner pay into a Government Treasury the full amount of tax due from him under this Act on the basis of such returns and shall furnish along with the returns a receipt from such Treasury in token of payment of such tax.



(3) Where a revised return is submitted by a registered dealer under sub-section (3) of section 10, and the revised return shows a greater amount of tax to be due than was payable on the basis of the original return, the dealer shall pay the excess amount of tax in the manner provided in sub-section (2) and shall furnish along with the revised return a receipt in token of payment of such excess tax.

(4) The amount of tax due under the provisions of this Act-

(a) in excess of payments already made under sub-section (2) and (3) ; or

(b) where no payment has been made, shall be paid by the dealer by such date as may be specified in the notice of demand and where no such date is specified, it shall be paid within thirty days from the date of service of the notice :

Provided that the Commissioner may, in respect of any particular dealer and for reasons to be recorded in writing, extend the date of payment of the dues or allow such dealer to pay the same by installments and in that case the dealer shall not be deemed to be in default till the date as extended or the last date of payment by installment is over.

(5) Where a dealer is in default, the Commissioner may, in his discretion, direct that in addition to the amount due, a sum not exceeding that amount shall be recovered from the defaulter by way of penalty.

Refunds : 24. The Commissioner shall, in the prescribed manner, refund to a dealer any sum paid by such dealer in excess of the sum due from him under this Act, either by cash payment or at the discretion of the Commissioner by set off against the sum due from him respect of any other period.

Remission : 25. The State Government, for reasons to be recorded in writing, may remit the whole or part of

the amount of the tax or penalty payable in respect of any period by any registered dealer who has suffered heavy loss due to any natural calamity.

Offences and  
Penalties etc :

**26. Whoever ----**

- (1) carries on business as a dealer and acts in contravention of any of the provision of this Act ; or
- (2) fails, without reasonable cause, to submit in due time any return as required by or under the provisions of this Act, or submits a false return ; or
- (3) fails, when required by or under the provisions of this Act, to keep accounts or records of sales ; or
- (4) fails, when required by or under the provisions of this Act, to produce any accounts, evidence or documents or to furnish any information ; or
- (5) fails or neglects to comply with any requirement made of him under the provisions of this Act ; or
- (6) knowingly produce incorrect accounts, registers or documents or knowingly furnishes incorrect information ; or
- (7) fraudulently or willfully evades the payment of any tax due under this Act, or conceals his liability to such tax ; or
- (8) fails to pay within the time allowed any tax assessed or any penalty levied on him ; or
- (9) prevents or obstructs inspection or entry by an officer acting under the provisions of this Act ; or
- (10) demands or charges from any purchaser sales tax as such at a rate higher than that payable under the provisions of the

Act ; shall, on conviction before a magistrate and in addition to any tax or penalty or both that may be due from him be punishable with imprisonment which may extend to six months or with fine not exceeding one thousand rupees or with both, and, when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence.

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|---|---|
| False statement<br>in declaration:              | 27. Whoever makes a statement in a verification or declaration in connection with any proceedings under this Act which is false and which he either knows or believes to be false or does not believe to be true, shall, on conviction before a magistrate, be punishable with simple imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.  |
| Maintenance of<br>accounts:                     | 28. every registered dealer or other dealer on whom a notice has been served to furnish return under the provision of this Act, shall keep a true account of taxable goods produced, made or processed by him or brought by him into Nagaland from any place outside Nagaland for the purpose of sale in Nagaland, and of sale, and if the accounts maintained in the ordinary course do not, in the opinion of the Commissioner, enable him to apply a proper check on the returns furnished under the provisions of the Act, he may require the dealer to keep such accounts in such form as he may, subject to anything that may be prescribed in that connection, direct. |
| Power to order<br>production of<br>accounts etc | 29. Subject to such conditions and restrictions as may be prescribed, the Commissioner may, for the purpose of this Act, require any dealer to produce before him any accounts, registers, vouchers or other documents relating to the production, making, processing, import, sale or purchase of taxable goods or matters connected therewith.  |
| Issue of warrants:                              | 30. (1) The Commissioner may issue a warrant----<br>(a) for the arrest of any person whom he has reason to believe to have committed an offence punishable under this Act ;<br>or   |

(b) for the search, whether by day or by night, of any building, vehicle or place in which he has reason to believe that any taxable goods is sold or is kept for sale or consumption.

V of 1898) (2) All warrants issued under this section shall be executed in accordance with the provisions of the Code of Criminal Procedure, 1898, by a Police Officer, or, if the Commissioner deems fit, by any other person.

Power for entry, inspection search, seizure, detention and arrest without warrant:

31. The Commissioner may –

- (a) inspect at all reasonable times all accounts and vouchers relating to stock, purchases, sales and deliveries of taxable goods kept by manufacturers, importers and dealers and the stock of taxable goods with them;
- (b) enter and search, at any time, by day or by night, any building, vehicle or place in which he has reason to believe that any taxable goods liable to confiscation under this Act is kept or concealed;
- (c) seize any taxable goods or any other article which he has reason to believe is liable to confiscation under this Act; and
- (d) detain and arrest any person whom he has reason to believe to be guilty of any offence punishable under this Act.

Searches how made

32. All searches made under section 28 shall be made with the provisions of the Code of Criminal Procedure 1898.

(V of 1898)

Procedure for arrest without warrant

33. The provisions of section 61 of the Code of Criminal Procedure, 1898, shall apply to all arrests without warrant made under section 31.

Power to Investigation

34. (1) Every officer appointed under section 5 not below the rank of the inspector or any officer specially empowered by the Commissioner shall, within the area for which he is appointed, have power to investigate all offences punishable under this Act.

(2) Every such officer shall, in the conduct of such investigation, exercise the powers conferred by the Code of Criminal Procedure, 1898 upon an officer-in-charge of Police Station for the investigation of cognizable offence :

Provided that if such officer is of opinion that there is not sufficient evidence or reasonable ground of suspicion to justify the forwarding of an accused to a Magistrate, or that the person arrested may be discharged with a warning, such officer shall release him on his executing a bond, with or without sureties, to appear if and when so required before a Magistrate and shall make a full report of the case to the Commissioner and shall be guided by the order which he will receive on such report.

Power to grant  
bail :

35. Any officer empowered under section 34 shall have power to grant bail in accordance with the provision of the Code of Criminal Procedure, 1898, to any person arrested without warrant for an offence punishable under this Act.

Procedure of  
seizure

36. When anything has been seized by an officer exercising powers under section 32 and 34 such officer, after such enquiry as may be necessary---

(a) if it appears that such thing is required as evidence in the case of any person arrested shall forward the thing to the Magistrate to whom such person is forwarded or for his appearance before whom bail has been taken;

(b) if it appears that such thing is liable to confiscation but is not required as evidence as aforesaid, shall send a report of the particulars of the seizure to the Commissioner and be guided by the orders which he will receive on such report ; and

(c) if no offence appears to have been committed, shall return the thing to the person from whose possession it was taken and shall report the Commissioner accordingly.

- Punishment for 37. Any officer or person exercising power under this Act, who ---  
 (a) without reasonable ground of suspicion, enters or searches, or causes to be entered or searched, any building, vehicle or place ; or  
 (b) vexatiously or unnecessarily seizes the property of any person on the pretence of seizing or searching for anything liable to confiscation under this Act ; or  
 (c) vexatiously and unnecessarily detains, searches or arrests any person, shall on conviction before a Magistrate be punishable with a fine which may extend to five hundred rupees.
- Punishment for 38. Any officer or person exercising powers under this Act  
 vexatious delay in who vexatiously or unnecessarily delays forwarding to a  
 forwarding an Magistrate any person arrested under this Act and not released by  
 arrested person: him on bail, shall on conviction before a Magistrate be punishable with fine which may extend to two hundred rupees.
- Things liable to 39. Whenever an offence punishable under this Act is  
 Confiscation committed, the taxable goods or any other article in respect of which the offence has been committed shall be liable to confiscation.
- Procedure in making 40. (1) when in any case tried by a Magistrate, the Magistrate  
 Confiscation decides that anything is liable to confiscation under section 39, he may, after hearing the person, if any, claiming any right thereto and the evidence, if any, which he produces in support of his claim, order confiscation or may give the owner opinion to pay such fine as the Magistrate deem fit in lieu of confiscation.
- (2) When an offence under this Act has been committed and the offender is not known or cannot be found and when anything not in the possession of any person but liable to confiscation under this Act cannot be satisfactorily accounted for, the Commissioner may enquire into and decide the case, and may order confiscation :

Provided that no such order shall be made before the expiration of one month from the date of seizure or without hearing any person who may claim any right thereto and any evidence produced in support of such claim.

Power to  
compound  
offences:

41. (1) Subject to such conditions as may be prescribed the Commissioner may, either before or after the institution of criminal proceedings under this Act accept from the person who has committed or is reasonably suspected of having committed an offence under this Act or the rules made thereunder, by way of composition of such offence :-

(a) where the offence consists of the failure to pay, or the evasion of, any tax recoverable under this Act, in addition to the tax so recoverable, a sum of money not exceeding one thousand rupees, or double the amount of the tax recoverable, whichever is greater, and

(b) in any other case a sum of money not exceeding one thousand rupees in addition to the tax recoverable.

(2) on the payment of such sum of money and the tax, if any, payable under section 3 to the Commissioner, the accused person shall be discharged, the property seized if any, shall be released and no further proceedings shall be taken against such person or property in respect of such offence.

Cognizance of  
Offence:

42. (1) No Court shall take cognizance of any offence under this Act, or under the rules made thereunder except with the previous sanction of the Commissioner, and no Court inferior to that of a Magistrate of the first class shall try any such offence.

(2) All offences punishable under this Act or the rules made thereunder shall be cognizable and bailable.

Protection of persons acting in good faith and limitation of suits and proceedings: 43. (1) No suit, prosecution or other legal proceedings shall be instituted against any officer of the Government for anything done or intended to be done under this Act or the rules made thereunder in good faith.

(2) No suit shall be instituted against the Government and no suit, prosecution or other proceedings shall be instituted against any officer of the Government in respect of anything done or intended to be done, under this Act unless the suit, prosecution or other proceeding is instituted within four months from the date of the act complained of.

Restriction on Movement: 44. No person shall transport from any railway station, air port, post office or any other place whether of similar nature or otherwise, notified in this behalf by the State Government, any consignment of taxable goods exceeding such quantities and except in accordance with such conditions as may be prescribed. Such condition shall be made with a view to ensuring that there is no evasion of the tax imposed by this Act.

Delegation of Commissioner's Powers: 45. Subject to such restrictions and conditions as may be prescribed, the Commissioner, may, by notification in the official Gazette, delegate any of his powers under this Act to an official sub-ordinate to him and such official shall thereupon exercise the said powers.

Computation of the period of limitation: 46. In computing the period of limitation prescribed for an appeal or revision, the day on which the order complained was served and the time requisite for obtaining a certified copy of such order, shall be excluded.

Information to be Furnished regarding Change of business: 47. If any dealer----  
(a) sells or otherwise disposes of his business or any part

of his business or any place of business or effects or comes to know of any other change in the ownership of the business ; or



(b) discontinues his business or changes his place of business or opens a new place of business ; or

(c) changes the name or nature of his business, he shall within the prescribed time inform the Commissioner accordingly; and if any such dealer dies, his legal representative shall in like manner inform the Commissioner.

Power to make  
Rule:

48. (1) The Government may, subject to the conditions of previous publication, make rules for carrying out the purpose of this Act.

(2) Without prejudice to the generality of the foregoing power, such rules, may, in particular, prescribe---

(a) all matters expressly require or allowed by this Act to be prescribed.

(b) the regulation of the recovery of the tax leviable under section 3 ;

(c) the circumstances and the manner in and the conditions under which refunds may be made or withdrawn ;

(d) the imposing on dealer, importers and manufacturer the duty of furnishing returns, and keeping records and books, the prescribing of forms of such returns, records and books and the particulars to be contained therein respectively, and the manner in which the same are to be verified and all such other conditions thereof as may be necessary ;

(e) the providing for the regulation of sale and purchase of taxable goods, the assessment of tax and the issue of notices requiring payment and for the recovery of unpaid tax ; and

(f) the fees, if any, for petitions, certificates and other matters.

(3) In making any rule, the Government may direct that a breach thereof shall be punishable on conviction before a Magistrate, with a fine not exceeding one thousand rupees or imprisonment not exceeding three months or both, and where the breach is a continuing one, with further fine which may extend to one hundred rupees for every day after the first during which the breach has been persisted in.

(4) Every rule made under this section shall be laid, as soon as may be after it is made, before the Nagaland Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following the Nagaland Legislative Assembly agree in making any modification in the rule or the Nagaland Legislative Assembly agree that the rule should not be made, the rules shall thereafter have effect only in such modified form or be of no effect as the case may be ; so however, that any such modification or annulment shall have without prejudice to the validity of anything previously done under that rule.

Repeal:

49. The Assam (Sale of Petroleum Products including Motor Spirit and Lubricants) Taxation, Act, 1955 as extended to Nagaland shall stand repealed ;

Provided that such repeal shall not effect—

(a) the previous operation of the said Act or anything duly done or suffered thereunder ; or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the said Act ; or

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said Act ; or

(d) any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid ;

Provided further that anything done or any action taken including any appointment or delegation made, notification, instruction or direction made, certificate of registration granted under the Act hereby repealed shall be deemed to have been done or taken under the corresponding provision of this Act and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under this Act.

THE NAGALAND (SALES OF PETROLEUM AND PETROLEUM PRODUCTS INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION, RULES 1970.

(Published in Nagaland Gazette Extra-Ordinary dated 16<sup>th</sup> March 1970)

1. SHORT TITLE EXTENT AND COMMENCEMENT:-

- (1) These rules may be called the Nagaland (Sales of petroleum and petroleum products including motor spirit and lubricants) Taxation Rules 1970.
- (2) These rules shall apply to whole of Nagaland.
- (3) these shall come into force with effect from 1<sup>st</sup> April, 1970.

2. DEFINITIONS- IN THESE RULES UNLESS THERE IS ANYTHING repugnant in the subject or context:-

- (1) 'Act' means the Nagaland (Sales of petroleum and petroleum products including motor spirit and lubricants) Taxation Act, 1967 (Nagaland Act of 1967).
- (2) 'Agent' means a person authorized, in writing, by a dealer to appear or act on his behalf before a Superintendent, an Assistant Commissioner, or the Commissioner, as the case may be, being-
  - (a) a relative of the dealer, or
  - (b) a person regularly employed by the dealer, or
  - (c) a Barrister-at Law, a Solicitor, an Advocate, a Pleader or any other person entitled to plead in any Court of Law in the Union, or
  - (d) a person who has been enrolled as a member of institute of Chartered Accountants of India, or has passed an accountancy examination recognized in this behalf by the State Government.
- (3) 'Assistant Commissioner' means an Assistant Commissioner of Taxes referred to in Rule 3 and any person appointed by that designation by the State Government under section 5 of

(4) 'Form' means a form prescribed in the Schedule appended to these Rules.

(5) 'Government Treasury' means in respect of a dealer, the treasury or sub-treasury of the area where the dealer's place of business or, if he has more than one such place, his chief branch or head office in NAGALAND is situated.

(6) 'Inspector' means the Inspector of Taxes referred to in Rule 3 and any person appointed by that designation by the State Government under section 5 of the Act.

(7) 'Officer' means an officer mentioned in Rule 3.

(8) 'Return Period' means the period for which returns are to be furnished by a dealer.

(9) 'Rule' means a rule of these rules.

(10) 'Section' means a section of the Act.

(11) 'Superintendent' means, in respect of a dealer, a superintendent of Taxes referred to in Rule 3 and any person appointed by that designation by the State Government under section 5 and within whose jurisdiction the dealer's place of business is situated or, if the dealer has more than one such place, the Superintendent within whose jurisdiction the chief branch or head office in NAGALAND of such business is situated or, if the dealer has no place of business within the state of Nagaland, the Superintendent who has been so notified by the Commissioner under rule 4.

3. TAXING AUTHORITIES- The State Government may, in exercise of the powers conferred, on it by section 5 of the Act, appoint by notification in the official Gazette, the following classes of officers to assist the Commissioner:-

- (i) Assistant Commissioner of Taxes,
- (ii) Superintendent of Taxes,
- (iii) Inspector of Taxes,

4. Subject to the provisions of the Act and the rules made thereunder, the Commissioner may, by notification in the official Gazette, delegate the powers to be exercised by the above classes of officers and shall, by like notification specify the area or the persons in respect of which power, are to be exercised by each of the above classes of officers.

5. Registration- An application for registration under section 6 of the Act, shall on commencement of the Act, be made within such time as may be notified by the Commissioner in the official Gazette, and thereafter not less than one month before the date from which the dealer becomes liable to pay tax under the Act. The application shall be addressed to the superintendent in Form 1

6. an application for registration shall be signed and verified in the case of----

- (1) individuals, by the proprietor of the business,
- (2) an Association of persons, by an adult member of the Association.
- (3) a firm by the managing partner or an adult member of the firm.
- (4) a Hindu undivided or joint family, by the manager of Karta or any adult member of the family.
- (5) a Company, by the managing director or the Secretary or manager or the principal or Chief Executive Officer of the company in India.
- (6) any Government Department, by the head of the office.

7. The person making an application for registration shall specify the capacity in which the application is made, signed and verified.

8. The certificate to be granted under section 8 shall be in Form-II.

9. Each certificate shall bear a number and distinctive registration mark. The distinctive registration mark to be entered on a certificate shall be such as may be assigned by the Commissioner for each local area.

10. A certificate shall be issued for each place of business and it shall be kept at the place of business to which it relates.

11. any dealer may obtain on payment of the fee referred to in Rule 66 a duplicate copy of any certificate which has been issued to him and which may have been lost, destroyed or defaced.

12. When a registered dealer applies for cancellation or amendment of his certificate of registration, he shall submit the certificate along with his application to the Superintendent.

\ 13. When a registered dealer furnished any information as required by section 47 he shall send, along with his report, the certificate of registration to the Superintendent for amendment, cancellation or replacement, as the case may be. All such information shall be furnished within fourteen days from the date on which the change take place.

14. Register of certificates of registration issued shall be maintained by the Superintendent in Form-III.

15. Returns:- Every registered dealer shall furnish returns of sale of taxable goods under section 10 to the Superintendent in Form-IV.

16. The returns during the first year of operation of the Act, shall be furnished for such period and within such time, as may be notified by the Commissioner in the official Gazette and thereafter quarterly so as to reach that officer on or before the date specified below:-

For the quarter ending 31<sup>st</sup> March – 30<sup>th</sup> April  
 For the quarter ending 30<sup>th</sup> June – 30<sup>th</sup> July  
 For the quarter ending 30<sup>th</sup> September – 30<sup>th</sup> October  
 For the quarter ending 30<sup>th</sup> December – 30<sup>th</sup> January

17. All returns required to be furnished shall be signed and verified as in the case of an application for registration under Rule 6 and 7.

18. Assessment orders passed under the provisions of the Act shall be made in Form VA and VB.

19. Appeal --- An appeal against an order of assessment or penalty passed by a Superintendent shall lie to the Assistant Commissioner.

20. The memorandum of appeal may be presented to the appellate authority by the appellant or by an agent or it may be sent by post.

21. The memorandum of appeal shall be in Form VI

22. the memorandum of appeal shall be accompanied by a certified copy of the order appealed against and the fee prescribed in Rule 66.

23. The memorandum of appeal shall be signed, verified and endorsed by the appellant or his agent to the following effect :--

(a) that the tax assessed has been paid, and

(b) that to the best of his knowledge and belief the statement made in the memorandum are true.

24. When an appellant does not comply with any of the requirements of Rules 21, 22 or 23 in presenting the appeal, it may be summarily rejected.

25. Revision – A petition for revision under section 20 (2) of the Act shall contain the following particulars:-

(a) a statement of the facts of the case,

(b) a reference to the particular order in respect of which the revision is applied for,

(c) the grounds on which the petition is filed, and

(d) the date of the service of the order objected to.

26. A petition for revision shall be presented, signed, verified and endorsed as in the case of an appeal. It shall be accompanied by a certified copy of the order objected to and by the fee prescribed in Rule 66.

27. A petition for revision may be summarily rejected where the requirements of any of the rules 25 or 26 are not complied with on presentation of the petition.



28. When a petition for revision is not disposed of under rule 27, a date and place shall be fixed for hearing.

29. the revisional authority from time to time adjourn the hearing and make, or cause to be made such further enquiry as may be deemed necessary.

30. Appeal to the State Government :

(1) Every appeal to the State Government under section 21 of act shall be in Form XVI and addressed to the Secretary to the Government of Nagaland, Finance Department.

(2) The memorandum of appeal shall be signed, verified and endorsed by the appellant or his agent to the following effects :-

(a) that the tax assessed has been paid and

(b) that to the best of his knowledge and belief the facts set out in the memorandum are true.

(3) the memorandum of appeal shall be accompanied by either the order in original against which it is made or duly authenticated copy thereof.

31. Notice of demand – The notice of demand shall be in Form VII

32. Tax when payable – Tax payable under the Act shall be paid as follows :

(i) Before any registered dealer furnishes the returns in the prescribed manner he shall pay into a Government Treasury the full amount of tax due from him under the Act on the basis of such return and shall furnish along with the return a receipt from such treasury in token of payment of such tax.

(ii) Where a revised return is submitted by a registered dealer and if the revised return shows a greater amount of tax to be due than was payable on the basis of the original return, the dealer shall

pay the excess amount of tax in the manner provided in sub-rule (1) and shall furnish along with revised return a receipt in token of payment of such excess tax.

(iii) The amount of all other dues under the provisions of this Act in excess of payments already made under sub-rule (1) and (2) where no payment has been made, shall be paid within thirty days from the date of the service of the notice.

33. Mode of recovery- if the demand in respect of any dues under the Act is not paid on or before the date specified as aforesaid, the dealer shall be deemed to be in default.

34. Where the dealer is in default, the Superintendent may order that the amount due shall be recoverable as a public demand under the Bengal Public Demand Recovery Act, 1913.

35. Methods of payment- The dues referred to in the Act shall be paid direct into the Government Treasury by challans. No payment of such dues shall be accepted at the office of the Commissioner, Assistant Commissioner or Superintendent.

36. Challan for making payment shall be in Form VIII and shall be obtainable at any Government Treasury or at the office of the Superintendent.

37. Challans shall be filled in quadruplicate. Two copies duly signed as proof of payment shall be returned to the dealer, and the other two retained by the Treasury or Sub-Treasury.

38. One of the copies retained by the Treasury or Sub-treasury shall be transmitted to the Superintendent on the Superintendent on the following day of payment.

39. Every Treasury and Sub-Treasury Officer shall-send an advice list to the Superintendent of the area on the 5<sup>th</sup> of every month showing the amounts received in the previous month. The advice list shall contain the challan number and date, the name of the dealer and the amount paid.

40. Every Superintendent shall record the receipt of challans in the Daily Collection Register indicating the number date and amount of each challan. The Daily Collection Register shall be maintained in Form IX.

41. Every Superintendent shall maintain an Assessment, Demand and Collection Register in Form X.

42. Refund- An application for refund shall be made to the Superintendent and shall include amongst other, the following particulars:

- (a) the name and address of the dealer
- (b) the period of assessment for which refund is claimed,
- (c) the amount of dues already paid together with challan number and the date of payment, and
- (d) the amount of refund claimed and the grounds thereof.

43. An application for refund shall be signed and verified by the claimant.

44. No claim to any refund shall be allowed unless it is made within one year from the date of the original order of assessment or within one year of the final order passed on appeal or revision as the case may be, in respect of such assessment.

45. When the Superintendent is satisfied that the refund claim is due wholly or in part, he shall, subject to the provision of rule 47 and 49 record an order sanctioning the refund.

46. When an order for refund has been passed, a refund voucher in Form XI shall be issued in favour of the claimant if he desires payment in cash. An advice list shall, at the same time be forwarded to the Treasury or Sub-Treasury Officer concerned.

47. When the claimant desires to adjust the amount of refund due to him, against any amount payable by him, the Superintendent shall set off the amount to be refunded or any part of that amount against the tax, if any, remaining payable by the claimant.

48. A register or refund shall be maintained in Form XII wherein particulars of all applications and refund and the orders passed thereon shall be entered.

49. When the amount refunded exceeds two hundred and fifty rupees the application together with relevant records shall be submitted to the Assistant Commissioner for orders.

50. Prosecution- A register in Form XIII shall be maintained showing the prosecution instituted and offences compounded under the Act.

51. When an order is recorded under section 41 accepting any sum by way of composition of the offence from any dealer, the order shall specify the:-

- (a) time within which the money is to be paid into a Government Treasury.
- (b) date by which the proof of such payment is to be produced; and
- (c) authority before whom such proof is to be produced.

52. The sum referred to in rule 51 shall be paid by the dealer to a Government Treasury in the manner indicated in rules 35 and 37 and a receipt copy of the challan shall be produced by him in proof of payment.

53. Every dealer shall maintain a register in Form XIV.

54. Every dealer shall-

- (a) correctly keep the register in the manner required and shall not cancel, obliterate or alter any entry therein, for correction of any errors duly initialed and shall not make any entry therein which is untrue in any particular;
- (b) keep the register and other account books and vouchers at all times ready for the inspection of the officers and shall permit any officer to inspect it and make such minute therein or any extract therefrom, as the officer thinks fit, and shall, at any time, if demanded, send it to the Superintendent.

55. Every dealer shall issue cash or credit memo in respect of all sales made by him.

56. In requiring the production by any dealer of his accounts or documents, etc, strict regard shall be paid to the necessity of not disturbing the business of the dealer or the work of the staff any more than is necessary for the purpose of ascertaining the required information.

57. Information to be furnished- The information enquired to be furnished under section 47 shall be furnished to the Superintendent and within fourteen days of the occurrence of the event in respect of which the information is to be furnished.

58. Notices or requisition under the Act or the rules may be served by any of the following methods:-

- (a) by delivery to the addressee or his agent, by hand of a copy of the notice;
- (b) by registered post.

Provided that if upon an attempt having been made to serve any such notice or requisition by any of the above mentioned methods, the Superintendent concerned is satisfied that the dealer is evading the service of notice or requisition or that for any other reasons, the notice or requisition cannot be served by any of the above mentioned methods, the said authority shall cause such notice or requisition to be served by affixing a copy thereof on some conspicuous place in his office and also upon some conspicuous part of the last notified place or premises of the dealer and such service shall be effectual as if it had been made on the dealer personally.

59. No person, other than a registered dealer; shall transport from any railway station, post office or air port in Nagaland, and consignment of taxable goods dispatched from any place outside Nagaland, provided this restriction shall not apply where the consignment does not exceed two litres in weight.

60. A registered dealer shall, before transporting from any railway station, post office or air port in Nagaland any consignment of taxable goods dispatched from any place outside Nagaland produce for counter-signature before the

Superintendent the railway receipt, bill of lading or other document required for the purpose of obtaining delivery of such consignment from the public carrier. He shall also make a written declaration in Form XV in duplicate duly signed to the Superintendent and shall furnish therein the following particulars namely :-

- (a) the description, quantity and value of the taxable goods to be transported.
- (b) the place from which the taxable goods are being dispatched .
- (c) the manufacturers or dealers from whom such taxable goods are being purchased.
- (d) the name, address and registration certificate number of the dealer transporting the taxable goods.

61. The Superintendent shall thereupon countersign the railway receipt, bill of lading or other documents, and shall seal it with his official seal. Both copies of the declaration made by the dealer shall be endorsed with the number of the railway receipt, bill of documents or other documents, as the case may be, and the date of countersignature of the aforesaid document, and they shall be signed by the Superintendent and sealed with his official seal. One copy of the declaration shall thereupon be returned to the dealer and the other copy retained by the Superintendent.

62. A breach of rules 59 and 60 shall be punishable with a fine not exceeding one thousand rupees.

63. Notwithstanding anything contained in rules 59 and 60 the Superintendent may, for good and sufficient reason, authorize any person to transport any consignment of taxable goods exceeding the quantity prescribed in rule 59 from any railway station, post office or air port in Nagaland.

64. Delegation and exercise of powers- The powers to call for returns, to make assessment, to cancel or rectify them, to impose penalty and to order maintenance of accounts shall not be delegated to any officer below the rank of Superintendent.

65. The officer to whom powers may be delegated under section 45 shall exercise the powers subject to the provisions of the Act and the rules thereunder and to such restrictions as may be imposed by the Commissioner in delegating the powers.

66. Fees- The following fees shall be payable-

- (a) upon a memorandum of appeal against an order of assessment, or upon a petition for revision of an appellate order against an order of assessment- five percent of the amount of tax in dispute subject to a minimum of two rupees and to a maximum of one hundred rupees.
- (b) upon a memorandum of appeal against an order or penalty, or upon a petition for revision of an appellate order against an order of penalty- rupees two;
- (c) upon a petition for revision of any other order or upon any other miscellaneous petition- rupee one;
- (d) for a duplicate copy of certificate of registration-rupees two;
- (e) upon an application for registration- rupees two.

Explanation:- In this rule "the amount of tax in dispute" means the difference between the amount of tax assessed and the amount admitted by the dealer to be payable.

67. No fee shall be payable in respect of any objection written or verbal made in reply to a notice nor in respect of any spontaneous application which asks only for information and does not seek any specific relief.

68. Copies of orders:- The first copy of any assessment if and when applied for and the first copy of the appellate or revisional order will be supplied to the dealer free of charge.

69. An application for a certified copy of order to other documents shall be filled in the office of the Commissioner, Assistant Commissioner or Superintendent, as the case may be, and shall contain the following particulars;

- (a) Name and address of the dealer;
- (b) Relevant return period;
- (c) Particulars of the document or order;
- (d) Office in which the document order is available.

70. The following fees shall be payable for certified copies :-

- (a) An application fee—25 paise.
- (b) Authentication fee for every 360 words or fraction of 360 words—50 paise.
- (c) One impressed folio for not more than 150 (English) words and extra folio for every additional 150 words or less.
- (d) An urgent fee of Re. 1 if an applicant requires his copy to be furnished on the day of submission of the application. In such cases, fees and folio must also accompany the application.
- (e) An additional fee of Re.1 to cover the cost of postage if the applicant wants his copy to be sent to him by post.
- (f) A searching fee of Re. 1 if the applicant wants a copy of the order or document which is more than one year old.

71. The fees payable under clauses (a) and (b) of rule 66 shall be deposited into the Treasury or Sub-Treasury under the head XII-Sales Tax-Taxes on sale of petroleum or petroleum products including Motor Spirit and Lubricants.

All other fees payable under the Act or the Rules shall be paid in Court Fee stamps.

72. Penalties-

(1) Whoever signs and verifies an application for registration, or a return, or an application for refund, otherwise than in conformity with rules 6, 17 or 43 shall be punishable with a fine not exceeding one hundred rupees.



(2) When a dealer acts in contravention of, or fails to comply, with any rules other than rules 6, 17, 43, 59 and 60 he shall be punishable with fine not exceeding five hundred rupees and when the offence is a continuing one, with a daily fine not exceeding twenty five rupees during the continuance of the offence.

73. Place of assessment – A dealer shall ordinarily be assessed by the Superintendent within whose jurisdiction his business is situated. Where a dealer has more than one such place of business, he shall be assessed by the Superintendent within whose jurisdiction his chief place or head office in Nagaland of such business is situated and when the dealer has no place of business in Nagaland by such Superintendent as the Commissioner may, by notification in the official Gazette, so appoint.

74. A dealer who wishes to claim deduction on the ground that the taxable goods were not sold in the state but dispatched outside the state shall, on demand, furnish in respect of such dispatch the following particulars namely :-

- (i) the name of the railway or air station (and of booking office if separate from station of dispatch) and station of delivery,
- (ii) the number of the railway or air receipt or bill of lading invoice number with date,
- (iii) the name of consignor, or the consignee, and
- (iv) the description and quantity or weight of the goods consigned with their value.

75. Every registered dealer shall hang up his registration certificate in his business premises in a conspicuous place.

76. In determining the total weight of taxable goods sold in a return period, fraction of a liter below half liter shall be ignored and fraction of a liter equal to or exceeding half liter shall be taken as a whole liter.

77. In determining the amount of tax payable or in allowing any refund under this Act, an amount equal to or less than two paise shall be ignored and an amount more than two paise.

## FORM – 1

**THE NAGALAND (SALES OF PETROLEUM AND PETROLEUM  
PRODUCTS INCLUDING MOTOR SPIRIT AND LUBRICANTS)  
TAXATION ACT, 1967**

Application for registration  
(See rule 5)

To

The Superintendent of Taxes,

.....

I, ..... son of .....  
residing at ..... P.O ..... in  
Thana ..... of .....  
district on behalf of myself and the persons whose names and addresses are  
given in paragraph 2 on behalf of the Company mentioned in paragraph 4  
doing business.

As (1), ..... in ..... P.O .....  
..... In Thana ..... of .....  
district and with branches at .....  
hereby apply for a certificate of registration under the Nagaland (Sales of  
Petroleum and Petroleum Products, including Motor Spirit and Lubricants)  
Taxation Act, 1967.

We ordinarily deal in .....  
We obtain the following taxable goods otherwise then purchase for sale in the  
State.

(1) Here enter the name and style of the business.

We manufacture, make or process the following taxable goods for sale in the  
State.

We import the following taxable goods from outside India/Nagaland for sale in  
the State.

2. the following person(s) is/are proprietor(s) partner(s)  
member(s) of the aforesaid business and has/have interest in the aforesaid  
business.

Name (1)	Address (2)	Age (3)	Father's name (4)	Home address (5)
1.				
2.				
3.				
4.				

\*3. Myself and the persons enumerated in paragraph 2 above have interest in no other business in India.

against each in the following other business in India.

Name	Name and particulars Of the business	Address of the business
1.		
2..		
3.		
4.		

\*\*4. The business in respect of which this application is made has been registered with the registrar of Companies, Nagaland (if registered in other State, the name of such State) on .....

5. we maintain our accounts in the ..... language and for the purpose of accounting our year runs from \_\_\_\_\_ to \_\_\_\_\_ approximately corresponding to English date.

These paragraphs are to be filled up only in cases of business other than a Joint Stock Company.

\*\*This paragraph is to be filled up only incase of a Joint Stock Company.

Note- Strike out whichever is not applicable.

The above statements are true to the best of my knowledge and belief.

Signature of applicant

Designation.

Head of the Officer/Proprietor/Managing Partner or Partners/Manager/Managing Director or Directors/Member/Principal Officer.

Dated at \_\_\_\_\_

The \_\_\_\_\_

## FORM-II

**THE NAGALAND (SALES OF PETROLEUM AND PETROLEUM  
PRODUCTS INCLUDING MOTOR SPIRIT AND LUBRICANTS)  
TAXATION ACT, 1967**

certificate of registration  
(See rule 8)

Registration Mark ----

Circle \_\_\_\_\_

No. \_\_\_\_\_

This is to certify that (1) \_\_\_\_\_ son  
of \_\_\_\_\_ residing at \_\_\_\_\_ and doing  
business at \_\_\_\_\_ located at \_\_\_\_\_ having  
branch business at \_\_\_\_\_ has this \_\_\_\_\_ day  
of \_\_\_\_\_ 19\_\_\_\_ been registered under section 6/7 of the Nagaland  
(Sales of Petroleum and Petroleum Products including Motor Spirit and  
Lubricants) Taxation Act, 1967.

He is liable to pay tax with effect from \_\_\_\_\_

## 1. The dealer deals in :-

Goods resold after purchase in Nagaland	Goods sold after import from outside Nagaland	Goods sold after manufacture or production
1	2	3

Seal

Dated

Superintendent of Taxes.

(1) Here enter the name of the Proprietor in the case of individual, the name of the firm in the case of partnership of association of persons, the name of the family in the case of the Hindu undivided family, the name of the Company in the case of a Joint Stock Company, the designation of the head of the office in the case of a Government Department.

Delete inappropriate words if any.

## FORM-III

**THE NAGALAND (SALES OF PETROLEUM AND PETROLEUM  
PRODUCTS INCLUDING MOTOR SPIRIT AND LUBRICANTS)  
TAXATION ACT, 1967**

**Register of Certificates Issued  
(See rule 14)**

Circle

Sl. No.	's name and ddress	Name of goods sold	Certificate No. & date if issue	Branch of business if any	Date of commencement of liability	Registered under section	Remarks
---------	-----------------------	-----------------------	---------------------------------------	---------------------------------	---	--------------------------------	---------

**THE NAGALAND (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING  
MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1967**

## FORM-IV

**Return of taxable goods sold  
(See Rule 15)**

Name of dealer ..... Registration No. ....  
Address ..... Return period .....

Particulars	Motor Spirit (other than diesel Oil & other internal combustion oils)	Diesel Oli & other combustional Oils	Lubricants	Crude Oil	Remarks
-------------	---	---	------------	--------------	---------

- A. (a) Opening stock  
(b) Taxable goods  
    Manufactured,  
    made or processed  
    during the period  
(c) Taxable goods  
    imported  
(d) Other receipts/  
    gain etc.  
(e) Taxable goods  
    returned  
(f) Total stock  
    (a+b+c+d+e)  
(g) Dispatches on  
    exchange account  
    inside Nagaland  
    outside Nagaland

## FORM-II

(h) Dispatches on

consignment account  
outside Nagaland

(i) Export outside India

(j) Sales taxable under  
the Central sales tax act

(k) Less claimed under Sec 3 (3)

(l) Closing stock

(m) Total quantity of taxable  
goods liable to tax.THE NAGALAND (SALES OF PETROLEUM AND PETROLEUM  
PRODUCTS INCLUDING MOTOR SPIRIT AND LUBRICANTS)  
TAXATION ACT, 1967

B. Tax payable—

at the rate of .....

P. per liter of Motor Spirit (other than diesel and other Internal  
Combustion Oils)

at the rate of .....

P. per liter of Diesel Oils and other Internal Combustion Oil.

at the rate of .....

P. per liter of Lubricant.

at the rate of .....

P. per liter of Crude Oil.

Total tax due Rs.

C. Amount paid *vide* challan No. .... dated ..... Rs.

The above statement is true to the best of my knowledge and belief.

Signature of the Dealer.

Date.

THE NAGALAND (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING  
MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1967

## FORM-VA ASSESSMENT

## ORDER SHEET

(See Rule 18)

1. Name of Dealer (with complete address) Period ending Circle
2. Registration Certificate No.
3. .... Sub-Division
4. Record No. ....
5. Branches
  - (a)
  - (b)
  - (c)
6. Shares---
  - (a) Partners:- Their names with shares.
  - (b) Members:- Their names with shares.

7. Weight of goods returned—  
 (a) Motor spirit (other than diesel oil and other Internal Combustion Oils)  
 (b) Diesel oil and other Internal Combustion Oils  
 (c) Lubricant  
 (d) Crude Oil

8. Books produced.

9. Section and sub-section under which assessment made.

Date	Assessment order

THE NAGALAND (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING  
 MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1967

FORM-VB ASSESSMENT

ORDER FORM (See Rule 18)

Circle \_\_\_\_\_

Registration No. \_\_\_\_\_

Name of dealer \_\_\_\_\_

Record No. \_\_\_\_\_

Address \_\_\_\_\_

Returned period \_\_\_\_\_

Particulars	Motor Spirit (other than Diesel oil & other Internal Combustion Oils)	Diesel Oil & other Internal Combustion Oils	Lubricants	Crude Oil	Remarks

## A. Returned

1. Total quantity of taxable goods issued out of stock during the period.
2. Less-
  - (a) Dispatches on exchange account inside Nagaland outside Nagaland.
  - (b) Dispatches on consignment account outside Nagaland.
  - (c) Export outside India.
  - (d) Sales taxable under the Central Sales Tax Act.
  - (e) Less claimed under section 3 (3) of the Act

## 3. Taxable quantity returned

## B. Determined:-

1. Total quantity of taxable goods issued out of stock during the period.
2. Less---
  - (a) Dispatches on exchange account ----- inside Nagaland outside Nagaland.
  - (b) Dispatches on consignment account – outside Nagaland.
  - (c) Export outside India.
  - (d) Sales taxable under the Central Sales Tax Act.
  - (e) Less allowed under section 3 (3) of the Act.

## 3. Quantity liable to tax.

## C. Tax payable

at the rate of \_\_\_\_\_

P. per liter of Motor Spirit (other than Diesel Oil and other Internal Combustion Oil).



at the rate of \_\_\_\_\_ P. per liter of Diesel Oil and  
 at the rate of \_\_\_\_\_ other Internal combustion Oils.  
 at the rate of \_\_\_\_\_ P. per liter of Lubricants.  
 at the rate of \_\_\_\_\_ P. per liter of Crude Oil.

\_\_\_\_\_

Total amount payable—

D. Total amount of tax assessed.  
 Amount of penalty imposed—  
 Total dues  
 Amount already paid—  
 Net balance due—

Assessed under section

On \_\_\_\_\_ 19

Superintendent of Taxes.

THE NAGALAND (SALES OF PETROLEUM AND PETROLEUM  
 PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS)  
 TAXATION ACT, 1967

FORM-VI

Form of appeal against an order of assessment under Section 11, 13 or 14  
 or/and against an order of penalty under section 17 or 23 of the Nagaland  
 (Sales of Petroleum and Petroleum Products, Including Motor Spirit And  
 Lubricants) Taxation Act, 1967

(See Rule 21)

To

The \_\_\_\_\_

The \_\_\_\_\_ day of \_\_\_\_\_ 19

Date of order appealed against \_\_\_\_\_

\_\_\_\_\_  
 Name and designation of the officer passed the order---

Period of assessment from \_\_\_\_\_ to \_\_\_\_\_  
 Amount of tax assessed on sale of Motor Spirit (other than Diesel Oil and  
 other Internal Combustion oil)

Amount of tax assessed on sale of Diesel oil and other internal combustion oil.

Amount of tax assessed on sale of Lubricants.....

Amount of tax assessed on sale of Crude oil .....

Amount of penalty imposed .....

Total

The petition of ..... of.....

Post office ..... District sheweth as follows

1. Under the Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967, your petitioner has been assessed on sale of ..... Liters of Motor Spirit (other than Diesel Oil and other Internal Combustion Oil)/Diesel oil and other Internal Combustion oil/Lubricants/Crude Oil for the period from ..... to .....

2. Under section 17/23 of the Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967, a penalty of ..... has been imposed on your petitioner.

3. The notice of demand which your petitioner received on ..... is attached hereto.

4. Your petitioner sold ..... liters of Motor Spirit (other than Diesel oil and other Internal Combustion oil)/Diesel oil and other internal combustion oil/Lubricants/Crude oil and only during the period and your petitioner is liable to pay a tax of Rs ..... only for the said period.

5. Your petitioner did not sell any motor spirit (other than Diesel oil and other Internal Combustion oil)/Diesel oil and other internal combustion oil/Lubricants/Crude oil during the said period.

6. Your petitioner has made a return of motor spirit (other than Diesel oil and other Internal Combustion oil)/Diesel oil and other internal combustion oil/Lubricants/Crude oil sold to office of the Superintendent under section 10 of the Act and has complied with all the terms of the notice served on him by the Superintendent under sub-section (2) of section 11 of the Act,

7. Your petitioner was prevented by sufficient cause from making the return required by section 10 or had not a reasonable opportunity to comply or was prevented by sufficient cause from complying with the terms of the notice or from producing the evidence required under sub-section (2) of section 11, as more particularly specified in the statement hereto annexed.

8. (Enter here the grounds on which you rely for the purpose of this appeal).

9. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be set aside and/or remanded to \_\_\_\_\_ for assessment or the order of the \_\_\_\_\_ imposing a penalty of Rs. \_\_\_\_\_ upon your petitioner may be set aside.

I \_\_\_\_\_ the petitioner named above, do hereby declare that what is stated herein is true to the best of my information and belief and that all tax due in respect of the order of assessment appealed against has been paid under Treasury Challan No. \_\_\_\_\_ date \_\_\_\_\_

A certified copy of the orders appealed against is attached herewith.

Signed \_\_\_\_\_

(To be signed by the dealer or by an agent duly authorized in writing in this behalf of the appellant).

NOTE – Strike out whichever is not applicable.

THE NAGALAND (SALES OF PETROLEUM AND PETROLEUM  
PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS)  
TAXATION ACT, 1967

FORM-VII  
NOTICE OF DEMAND UNDER SECTION 20 OF THE ACT

(See Rule 31)

To

\_\_\_\_\_  
\_\_\_\_\_  
You are hereby informed that for the return period ending on \_\_\_\_\_  
the sum Rs. \_\_\_\_\_ as specified overleaf has been determined as  
payable by you on account of tax and penalty.

2. You are required to pay the amount on or before the  
to the Treasury Officer  
Sub-Treasury Officer at  
State Bank of India  
Reserve Bank of India

When you will be granted a receipt.

3. You are further informed that unless the total amount due, including the  
penalty, is paid by the above date, a further penalty will be imposed on you and  
a certificate will be forwarded to collector for the recovery of the whole  
amount as a public demand.

Superintendent of Taxes

Address .....

Dated \_\_\_\_\_ 19

Seal

N.B. Delete inappropriate words.

**THE NAGALAND (SALES OF PETROLEUM AND PETROLEUM  
PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS)  
TAXATION ACT, 1967**

(on the reverse of Form VII)  
Assessment order Form

(See Rule 18)

Circle \_\_\_\_\_ Registration No. \_\_\_\_\_  
Name of dealer \_\_\_\_\_ Record No. \_\_\_\_\_  
Address \_\_\_\_\_ Return period \_\_\_\_\_

Particulars	Motor Spirit (other than Diesel and other Internal Combustion Oil)	Diesel Oil and other internal Combustion Oils.	Lubricants	Crude Oil	Remarks

**A-Returned-**

1. Total quantity  
of taxable goods  
issued out of stock  
during the period.
2. Less—
  - (a) Dispatches  
on exchange account-  
inside Nagaland  
outside Nagaland
  - (b) Dispatches on  
consignment account-  
outside Nagaland.
  - (c) Export outside India.
  - (d) Sales taxable under  
Central Sales Tax Act.

(e) Less claimed under  
Section 3 (3) of the Act

3. Taxable quantity returned

B. Determined\_\_

1. Total quantity of taxable  
goods issued out of stock  
during the period.

2. Less—

(a) Dispatches on Exchange  
account- inside Nagaland  
outside Nagaland.

(b) Dispatches on consignment  
account-outside Nagaland.

(c) Export outside India.

(d) Sales taxable under the  
Central Sales Tax Act

(e) Less claimed under  
Section 3 (3) of the Act

3. Quantity liable to Tax.

---

C. Tax payable

At the rate of	P. per liter of Motor Spirit (other than Diesel oil and other internal combustion oil)
----------------	---

At the rate of	P. per liter of Diesel Oil and other internal combustion oil
----------------	---

At the rate of	P. per liter of Lubricant
----------------	---------------------------

At the rate of	<u>P. per liter of Crude oil.</u>
----------------	-----------------------------------

Total amount of payable.

53

53

D.	Total amount of tax assessed	...	Rs.	Rs.
	Amount of penalty imposed	...		
	Total dues	...		
	Amount already paid	...		
	Net balance due	...		
	Rupees	...		

Assessed under section \_\_\_\_\_

On \_\_\_\_\_ 19

Superintendent of Taxes.

THE NAGALAND (SALES OF PETROLEUM AND PETROLEUM  
PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS)  
TAXATION ACT, 1967

FORM – VIII  
(See Rule 36)

(To be printed in quadruplicate)

Motor Spirit (other than Diesel  
Oil and Internal Combustion  
Oil)

XII-Sales Tax – on sale of

Diesel Oil and Internal  
Combustion Oil Lubricants  
Crude Oil.

Challan for tax/penalty/composition money paid to \_\_\_\_\_  
Treasury/Sub-Treasury.  
Branch of State Bank of India at \_\_\_\_\_ for the return period  
Reserve Bank of India.  
ending on \_\_\_\_\_

By whom tendered	Name and address of the dealer on whose behalf money is paid	Payment on account of	Amount (to be entered in figures)
		Tax	Rs.
		Penalty	Rs.
		Composition money	Rs.
		Misc	Rs.

Rupees \_\_\_\_\_ (in words)

Date \_\_\_\_\_

Signature of the dealer or agent

\_\_\_\_\_

(For use in the Treasury)

Challan No. \_\_\_\_\_

Received payment of Rs.

(Rupees \_\_\_\_\_ in words)

Treasurer

Accountant

Treasury/Sub-Treasury Officer  
Manager or/Agent.



**THE NAGALAND (SALES OF PETROLEUM, AND PETROLEUM PRODUCTS,  
INCLUDING MOTOR SPORT SPIRIT AND LUBRICANTS) TAXATION ACT, 1967**

**FORM – IX**

Register of daily collection  
(See Rule 40)

Return period .....

Financial year .....

Month .....

Circle .....

Demand Collection									Advance Collection					
Sl. No	Number of the Demand Register	Treasury Challan No. & date	Name of dealer	Demand in excess of advance	Penalties	Composition money	Miscellaneous	Total	Sl. No	Record Number	Treasury Challan No. & date	Name and address of dealer	Amount Paid	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Sl. No	Index No.	Name of dealer	Motor Spirit (other than Diesel Oil and Internal Combustion Oil)	Diesel Oil and internal combustion oil	Lubricants	Crude oil	Other oil	Demand (before deduction of demand)	Advance	Net demand (9-10)	Penalty	Composition money	Total 11,12 & 13	Amount	Challan No. & date	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Rs.      P.    Rs.      P.    Rs.      P.    Rs.      P.    Rs.      P.    Rs.      P.    Rs.      P.    Rs.      P.																

## FORM XI

THE NAGALAND (SALES OF PETROLEUM  
AND PETROLEUM PRODUCTS, INCLUDING  
MOTOR SPIRIT AND LUBRICANTS)  
TAXATION ACT, 1967

( See Rule 46 )

Book No. \_\_\_\_\_  
Voucher No. \_\_\_\_\_

XII – Sales Tax

Motor Spirit ( other than  
\_\_\_\_\_ Diesel oil and internal Combustion oil )  
\_\_\_\_\_ Diesel oil and other internal Combustion oil  
\_\_\_\_\_  
Lubricants  
Crude oil

Refund payable to  
Assessment record No.  
Date of order directing refund  
of refund  
Challan No. & Date of original payment

Signature of Superintendent  
Signature of recipient of the Voucher.

Date of encashment -

THE NAGALAND (SALES OF PETROLEUM AND  
PETROLEUM PRODUCTS, INCLUDING MOTOR  
SPIRIT AND LUBRICANTS) TAXATION ACT,  
1967

( See Rule 46 )

Book No.  
Voucher No.

XII – Sales Tax

Motor Spirit ( other than Diesel oil and internal Combustion  
oil ) \_\_\_\_\_

Diesel oil and other internal Combustion oil  
\_\_\_\_\_  
Lubricants  
Crude oil

Order for refund of tax

Payable at the Treasury / Sub-Treasury  
State Bank of India  
Reserve Bank of India

To,

The Treasury Officer Amount  
The Sub- Treasury Officer  
The Agent, State Bank of India  
The Agent, Reserve Bank of India

1. Certified that with reference to the assessment record No.  
refund of Rs. .... Is due to ..... in respect of  
The ..... return ..... period

2. Certified that the tax concerning which the refund is given has been credited in the treasury.

3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the assessment record under my signature.

4. Please pay to the sum of Rs. .... (Rupees)  
(In words)

<u>Date</u>	<u>Seal</u>	<u>Place</u>	<u>Superintendent of Taxes</u>
Received payment		Pay Rupees	only

Claimant's signature	officer-in-charge of the <u>Treasury</u> Sub-Treasury
----------------------	--

The ..... 19      The ..... 19

Examined Accountant.

						Payments			
Financial year	Sl.No	Name and address of the claimant	Return period in respect of which refund is claimed	Amount of refund claimed	Amount of refund allowed	Refund Vr. No. & date	Refund set off against other demand	Officer who allowed refund	Remarks
1	2	3	4	5	6	7	8	9	10

## FORM – XIII

THE NAGALAND (SALES OF PETROLEUM, AND PETROLEUM PRODUCTS,  
INCLUDING MOTOR SPORT SPIRIT AND LUBRICANTS) TAXATION ACT, 1967

## Register of Prosecution

(See Rule 50)

Circle .....

Sl. No	Year	Name of the dealer	Address	Date of prosecution or issue of notice thereof	Nature of offence	Result	Amount of composition money realized if any and the date of realization	Remarks
1	2	3	4	5	6	7	8	9

Dealer's account of daily transaction  
(in litre)

Name of dealer .....

Address .....

Registration No. ....

Date		
Opening balance		
Quantity manufactured, made or processed		
Quantity imported		
Other receipts/gain		
Returned by customers		
Total stock		
Inside Nagaland	Dispatches on exchange account	
Outside Nagaland		
Dispatches on consignment account outside Nagaland		
Export outside India		
Quantity taxable under the Central Sales Tax Act		
Less claimed under Section 3 (3)		
Taxable quantity		
Closing stock		
REMARKS		

Note:- (1) This register should be maintained in the form of a book with at least 24 pages for use not less than two years.

(2) Separate register should be maintained in respect of sale of Motor Spirit (other than Diesel oil and internal combustion oil) Diesel oil and other internal combustion oils, Lubricants and Crude oil.

**THE NAGALAND (SALES OF PETROLEUM, AND PETROLEUM PRODUCTS,  
INCLUDING MOTOR SPORT SPIRIT AND LUBRICANTS) TAXATION ACT, 1967**

**FORM – XV (See  
Rule 59 and 60)**

To

The Superintendent of Taxes,

---

In accordance with the provisions of rules 59 and 60 of the Nagaland (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Rules, 1970, I/we hereby declare that the following consignment ..... is being imported to Nagaland by Rail/Air/Steamer and apply for a permit transport the same by road/by boat from the railway station/steamer/post office/air-port mention below :-

- (1) Name and address of the seller from whom purchased .....
- (2) Name and address of the consignee .....
- (3) Place of dispatch .....
- (4) Name of railway station/steamer station/post office/air port from whom delivery will be taken .....
- (5) Designation .....
- (6) Description of consignments .....
- (7) Quantity .....
- (8) Weight .....
- (9) Value .....
- (10) Consignor's invoice No. and date .....
- (11) Railway receipt or bill of lading or Air Note No. ....
- (12) Remarks (if any) .....

I/We hereby declare that I/We am/are registered under the Nagaland (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1967 (Nagaland Act IX of 1967) holding registration certificate No. .... and the above statements are true to the best of my/our knowledge and belief.

I/We also undertake to duly account for to you the disposal of the above goods when imported and to pay tax on the sales thereof owing to the provisions of the said Act and the rules made thereunder.



Name of the dealer in full \_\_\_\_\_

Address \_\_\_\_\_

Signature and status of the applicant \_\_\_\_\_

Note:- A separate application should be made for each different consignment and different designations.

- (2) The application should be signed by the same person as provided in Rule 6 for the purpose of signing an application for registration.

THE NAGALAND (SALES OF PETROLEUM, AND PETROLEUM PRODUCTS,  
INCLUDING MOTOR SPORT SPIRIT AND LUBRICANTS) TAXATION ACT, 1967

FORM – XVI

Memorandum of appeal to the State Government under Section 21 of the Act.  
(See Rule 30)

To

The Secretary of the  
Government of Nagaland,  
Finance Department.

The \_\_\_\_\_ day of \_\_\_\_\_ 19

Date of order appealed against \_\_\_\_\_

Name and designation of the officer who passed the order \_\_\_\_\_

Period of assessment from \_\_\_\_\_ to \_\_\_\_\_

Amount of tax assessed on sale of Motor Spirit (other than Diesel oil and other internal combustion oil)

Amount of tax assessed on sale of Diesel oil and other internal combustion oil.

Amount of tax assessed on sale of Lubricants .... ..

Amount of tax assessed on sale of Crude oil .... ..

Amount of penalty imposed .... ..

Total

The petition of \_\_\_\_\_ of \_\_\_\_\_

Post office \_\_\_\_\_ District sheweth as follows:-

1. Under the Nagaland (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1967 your petitioner has been assessed on sale of \_\_\_\_\_ litres Motor Spirit (other than Diesel oil and other internal combustion oil), of Diesel oil and other Internal Combustion oil/Lubricants/Crude oil for the period from \_\_\_\_\_ to \_\_\_\_\_

2. Under section 17/23 of the Nagaland (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1967 a penalty of \_\_\_\_\_ has been imposed on your petitioner.

3. The notice of demand which your petitioner received on \_\_\_\_\_ is attached hereto.

4. Your petitioner sold \_\_\_\_\_ litres of Motor Spirit (other than Diesel oil and other internal combustion oil)/ Diesel oil and other Internal combustion oil/Lubricants/Crude oil only during the period and your petitioner is liable to pay a tax of Rs. \_\_\_\_\_ only for the said period.

5. Your petitioner did not sell any Motor Spirit (other than Diesel oil and other Internal Combustion oil)/ Diesel oil and other Internal combustion oil/Lubricants/Crude oil during the said period.

6. Your petitioner has made a return of Motor Spirit (other than Diesel oil and other Internal Combustion oil)/ Diesel oil and other Internal combustion oil/Lubricants/Crude oil sold to the office of the Superintendent under Section 10 of the Act and has complied with all the terms of the notice served on him by the Superintendent under Sub-Section (2) of Section 11 of the Act.

7. Your petitioner was prevented by sufficient cause from making the return required by Section 10 or had not a reasonable opportunity to comply or was prevented by sufficient cause from complying with the terms of the notice or from producing the evidence required under Sub-Section (2) of Section 11, as more particularly specified in the statement hereto annexed.

8. (Enter here the grounds on which you rely for the purpose of this appeal)

9. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be set aside/or remanded to \_\_\_\_\_ for assessment or that the order of the \_\_\_\_\_ imposing a penalty of Rs. .... upon your petitioner may be set aside.

I \_\_\_\_\_, the petitioner named above do hereby declare that what is stated herein is true to the best of my information and belief and that all tax due in respect of the order of assessment appealed against has been paid under the Treasury Challan No. \_\_\_\_\_ dated \_\_\_\_\_

A certified copy of the orders appealed against is attached herewith.

Signed .....

(To be signed by the dealer or by an agent duly authorized in writing in this behalf of the appellant)

NOTE :--- Strike out whichever is not applicable.

\_\_\_\_\_

(THE NAGALAND ACT NO 6 OF 1969)

THE NAGALAND (SALES OF PETROLEUM AND PETROLEUM PRODUCTS  
INCLUDING LUBRICANTS ) TAXATION AMENDMENT ACT, 1969

(Published in Nagaland Gazette Extraordinary dt. 10.4.1969)

(Received an assent of the President on the 22<sup>nd</sup> March, 1969)

An

Act

To amend the Nagaland (Sales of Petroleum and Petroleum Products including Lubricants) Taxation Act, 1969

PREAMBLE: --- Whereas it is expedient to amend the Nagaland (Sales of Petroleum and Petroleum Products including Lubricants) Taxation Act, 1969 in the manner hereinafter appearing.

It is hereby enact in the nineteenth year of the Republic of Indian as follows: ---

1. SHORT LITTLE, EXTENT AND COMMENCEMENT:

(1) This Act may be called the Nagaland (Sales of Petroleum and Petroleum Products including Lubricants) Taxation Amendment Act, 1969.

(2) It extends to the whole of Nagaland.

(3) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

2. AMENDMENT OF SECTION 8 OF NAGALAND ACT 9 OF 1967:

In sub-section (2) of section 8 of the Nagaland (Sales of Petroleum and Petroleum Products including Lubricants) Taxation Act, 1967, the following provision shall be inserted: "Provided that no action under the sub-section shall be taken unless the Commissioner has given notice to the dealer of his intention so to do and has allowed him a reasonable opportunity of being heard".

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
REVENUE BRANCH  
KOHIMA

NOTIFICATION

No. FINffAX/13/89

Dated Kohima, the 27th March 2001

In exercise of the powers conferred by the sub-section (5) of Section 3 of the Nagaland (Sales of Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967, (as amended), the Government of Nagaland, hereby fix and notify the rate of Sales Tax on the following petroleum products with effect from

Sl. No.	Items	Rate of Sales Tax
1.	Motor Spirit	24% (Twenty four percent)
2.	Diesel	15% (Fifteen Percent)
3.	S.K.O	
	a. (Sold otherwise than from PDS)	15% (Fifteen Percent)
	b. From PDS	5% (Five Percent)

Sd/- LALTHARA  
Principal Secretary &  
Finance Commissioner.

No. FINffAX/13/89

Dated Kohima, the 27th March 2001

Copy to:-

1. P.S. to the Chief Minister
2. P.S. to all the Minister's
3. P.S. to Chief Secretary
4. All Commissioners/ Secretary's
5. All Heads Departments.
6. Commissioner of Taxes for information and necessary action.
7. All Deputy Commissioner and Addl. Deputy Commissioners
8. Assistant Commissioner of Taxes, Kohima, Mokokchung and Dimapur.
9. Publisher of Nagaland Gazette to be Published at the Nagaland Gazette at the earliest.
10. Guard File

(S. LONGKUMER)  
Officer on Special Duty  
(Revenue)-Cum-Secretary

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
REVENUE BRANCH

NOTIFICATION

NO.FINffAX/13/89

Dated Kohima the 10th August 2003

In exercise of the powers conferred by the sub-section (5) of Section 3 of the Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act. 1967. (as amended), the Governor of Nagaland, is pleased to fix and notify the rate of Sales Tax on the following petroleum products with effect from 19 2003

Sl.No.	Items	Rate of Sales Tax
1.	Motor Spirit	20% (Twenty percent)
2.	Diesel	12% (Twelve percent)
3.	Lubricants	12% (Twelve percent)

Sd/-  
H.K.Khulu  
Finance Commissioner

NO.FINffAX/13/89

Dated Kohima the 19th August 2003

Copy to:

1. P.S. to the Chief Minister
2. P.S. to all the Ministers
3. P.S. to Chief Secretary
4. All Commissioners/Secretaries
5. Commissioner of Taxes for information and necessary action.
6. All Deputy Commissioners and Addl. Deputy Commissioners.
7. All heads Department.
8. Assistant Commissioner of Taxes, Kohima, Mokokchung and Dimapur.
9. Publisher Nagaland Gazette for publication in the gazette at the earliest.
10. Guard file.

(Rajiv Bansal)  
Secretary Finance

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
REVENUE BRANCH

NOTIFICATION

Dated Kohima the 16th November 2004

No. FINffA.X/13/89 : In exercise of the powers conferred by sub-section (5) of Section (3) of the Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirits and Lubricants) Taxation Act, 1967, (as amended), the Governor of Nagaland is pleased to notify that five percent surcharge will be collected on all petroleum products over and above the existing Sales Tax rates with effect from the date of issue of this notification

Sd/-  
(H.K. Khulu)  
Finance Commissioner

NO.FINffA.X/13/89

Dated Kohima the 16th November 2004

Copy to:

1. Spl. Secretary to the Governor, Nagaland.
2. Addl Chief Secretary to Chief Minister, Nagaland.
3. PS. to all Ministers, Nagaland
4. Sr. PS. to the Chief Secretary Nagaland, Kohima
5. All Additional Chief Secretaries, Nagaland.
6. All Principal Secretaries/Commissioner & Secretaries /Secretaries/Addl. Secretaries, to the Government of Nagaland.
7. The Addl. Chief Secretary & Commissioner, Nagaland.
8. All Deputy Commissioner/Addl. Deputy Commissioner, Nagaland.
9. Commissioner of Taxes, Nagaland, Dimapur.
10. Ail Heads of Department.
11. The Assistant Commissioner of Taxes.
12. The Publisher, Nagaland Gazette, Kohima.
10. Guardfile

(H.K. Khulu) Finance  
Commissioner



**GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
REVENUE BRANCH**

NO.FIN/TAX-13/89

Dated Kohima the 10th October 2006

**NOTIFICATION**

In exercise of the powers conferred by the sub-section (5) of Section 3 of the Nagaland (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1967. (as amended), the Government of Nagaland hereby fixes and notifies the rate of tax on the sale of the following petroleum products with effect from 12.10.06.

Sl.No.	Items	Rate of Sales Tax
1.	Aviation Turbine fuel sold to a Turbo Jet Aircraft	4% (Four Percent)
2.	Liquefied Petroleum Gas (LPG) for domestic use.	4% (Four Percent)

H.K.Khulu  
Finance Commissioner

F.NO.FIN/TAX/13/8

Dated Kohima the 10th October 2006

**Copy to:**

1. Commissioner & Secretary to the Governor, Nagaland, Raj Bhavan, Kohima
2. P.S. To the Chief Minister, Nag and
3. P.S. to all Ministers/Parliamentary Secretaries.
4. Sr. P.S. to the Chief Secretary Nagaland, Kohima
5. All the Addl. Chief Secretaries/Principal Secretaries/Commissioner & Secretaries/Secretaries/Addl. Secretaries to the Government of Nagaland.
6. The Commissioner of Taxes, Nagaland, Dimapur.
7. All Deputy Commissioners and Addl. Deputy Commissioners, Nagaland.
8. All Assistant Commissioners of Taxes, Nagaland.
9. The Publisher, Nagaland Gazette, Kohima, for publication.
10. Guard file

H.K.Khulu  
Finance Commissioner



**GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
REVENUE BRANCH**

F.NO.FINffAX/13/89

Dated Kohima the 20th August 2008

**NOTIFICATION**

In exercise of the powers conferred by the sub-section (5) of Section 3 of the Nagaland (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act. 1967. (as amended), the Government of Nagaland hereby notifies that the cost of High Speed Diesel (HSD) shall be reduced by 50 paise per litre with effect from the date of issue of this notification. This reduction shall be effected by way of deduction of the amount from the surcharge payable.

Consequent upon the above concession, the retail price of High Speed Diesel (HSD) of all grades shall stand reduced by 50 paise per litre

Sd/-  
Toshi Aier  
Principal Secretary &  
Finance Commissioner

F. NO.FIN/TAX/13/89

Dated Kohima the 20th August 2008

**Copy to:**

1. Special Secretary to the Governor, Nagaland, Raj Bhavan, Kohima.
2. P.S. to the Chief Minister, Nagaland.
3. P.S. to all Ministers/Parliamentary Secretaries.
4. Sr. P.S. to the Chief Secretary Nagaland, Kohima.
5. All Addl. Chief Secretaries/Principal Secretaries/Commissioner & Secretaries/ Secretaries/Additional Secretaries to the Government of Nagaland.
6. The Commissioner of Taxes, Nagaland, Dimapur.
7. All Deputy Commissioners and Additional deputy Commissioners, Nagaland.
8. All Assistant Commissioner of Taxes, Nagaland.
9. The Publisher, Nagaland Gazette, Kohima for Publication.
10. The Editor, Nagaland Post, Nagaland Page, Morung Express, Northeast Herald and Eastern Mirror.
11. Guard file.

(V.Kezo)  
Officer-on-Special Duty  
(Revenue)

**GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
REVENUE BRANCH**

F.NO.FIN/TAX/13/89 (VOL-I)

Dated 6th February 2009

**NOTIFICATION**

In exercise of the powers conferred by the sub-section (5) of Section 3 of the Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967. (as amended), and in supersession of notification of even number dated 20th August 2008, the Government of Nagaland hereby notifies that "the reduction of the cost of High Speed Diesel by 50 Paise per litre to be effected by way of deduction on the amount of the surcharge payable" as notified earlier, stands withdrawn with effect from the date of issue of this notification

Sd/-  
Toshi Aier Principal  
Secretary & Finance  
Commissioner

F.NO.FIN/TAX/13/89 (VOL-I)

Dated 6th February 2009

Copy to:

1. The Secretary to the Governor, Nagaland, Raj Bhavan, Kohima.
2. The Sr. P.S. to the Chief Minister, Nagaland.
3. P.S. to all Ministers/Parliamentary Secretaries, Nagaland, Kohima
4. The Sr. P.S. to the Chief Secretary Nagaland, Kohima.
5. All Addl. Chief Secretaries/Principal Secretaries/Commissioner & Secretaries/ Secretaries/Additional Secretaries to the Government of Nagaland.
6. The Commissioner of Taxes, Nagaland, Dimapur.
7. All Deputy Commissioners and Additional deputy Commissioners, Nagaland.
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9. The Publisher, Nagaland Gazette, Kohima for Publication.
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11. Guard file.

(V.Kezo)  
Officer-on-Special Duty  
(Revenue)

