

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

**OFFICE MEMORANDUM**

Dated Dimapur, the 25<sup>th</sup> Sept. 2024.

**NO.CT/ESTT/384/97: :-** In supersession of this Office Memorandum of even number dated 30/04/24 & 28/05/24, the work assignment amongst the Officers in the Office of the Commissioner of State Taxes Nagaland, Dimapur, is hereby redistributed as indicated below with immediate effect.

Sl. No	Designation of the Officers	Work Assignment
1.	Commissioner of Sate Taxes.	<ol style="list-style-type: none"> <li>1. Overall supervision and control.</li> <li>2. Appellate Authority under RTI Act, 2005.</li> <li>3. Appellate Authority for Advance Ruling (AAAR).</li> <li>4. Member Secretary to Standing Committee of the Nagaland State Consumer Welfare fund.</li> <li>5. Nagaland State GST Co-ordination Committee.</li> </ol>
2.	Special Commissioner of State Taxes	<ol style="list-style-type: none"> <li>1. Appellate Authority.</li> <li>2. State Admin, GSTN &amp; SPOC</li> <li>3. GST Audit.</li> <li>4. Matter relating to Revenue &amp; Establishment</li> </ol>
3.	Additional Commissioner of State Taxes-I	<ol style="list-style-type: none"> <li>1. All Matter relating to Revenue, Enforcement, IT, Red Flags &amp; BIFA.</li> <li>2. Authority for Advance Ruling.</li> <li>3. Member SLSC on Anti-profiteering.</li> <li>4. All matters relating to Refund, TDS and MS.</li> <li>5. Matter relating to the Nagaland Sales of Petroleum and its products etc. Tax Act 1967 and the CST Act.</li> <li>6. State Nodal Officer to GST Council, NACIN &amp; GSTST.</li> <li>7. Incharge of Dimapur Zone</li> </ol>
4.	Additional Commissioner of State Taxes-II	<ol style="list-style-type: none"> <li>1. Matter relating to General, Vigilance, Fake Invoices, External Audit &amp; GST Prime.</li> <li>2. Matters relating to GST Registration, Returns, Payment, Refunds and CWF.</li> <li>3. Matters relating to NVAT Act 2005 and Nagaland Professionals Tax Act 1968.</li> <li>4. Nodal Officer for EoDB and Public Relation Officer.</li> <li>5. DDO</li> <li>6. Staff attendance.</li> <li>7. Incharge of Chumoukedima Zone</li> </ol>
5.	Joint Commissioner of State Taxes-I	<ol style="list-style-type: none"> <li>1. Matter relating to Revenue, IT, &amp; GST Prime.</li> <li>2. GST Audit.</li> <li>3. Matter relating to Registration, Returns, Payment &amp; Refunds</li> <li>4. Matters relating to NVAT Act 2005 and Nagaland</li> </ol>

		<p>Professionals Tax Act, 1968.</p> <ol style="list-style-type: none"><li>5. All matters relating to smooth implementation of GST.</li><li>6. Public Information Officer under RTI Act, 2005</li><li>7. Matters relating to Plan &amp; Non-Plan Expenditure.</li><li>8. Nodal Officer to Finance Department &amp; AG.</li><li>9. Incharge of Kohima Zone</li></ol>
6.	Joint Commissioner of State Taxes-II	<ol style="list-style-type: none"><li>1. Matter relating to Establishment, Enforcement &amp; Vigilance.</li><li>2. Matter relating to GST Council meeting and Amendments, Notification, Circular, etc.</li><li>3. Nodal Officer for SLCS on Anti-profiteering and PwD etc.</li><li>4. Matters relating to Refund, TDS and CWF.</li><li>5. Incharge of Mokokchung Zone</li></ol>
7.	Joint Commissioner of State Taxes-III	<ol style="list-style-type: none"><li>1. Matters relating to General Branch</li><li>2. Matters relating to the CST Act and MS including e-waybills.</li><li>3. Matters relating to Nagaland Sales of Petroleum and its product etc. Tax Act 1967 and the CST Act</li><li>4. External Audit.</li><li>5. Scrutiny of Returns, Red Flag &amp; BIFA.</li><li>6. Transport including POL/AM.</li><li>7. Nodal Officer for Disaster Management.</li></ol>
8.	Deputy Commissioner of State Taxes (HQ)	<ol style="list-style-type: none"><li>1. Matters relating to Establishment, Revenue, Vigilance and Enforcement issues.</li><li>2. GST Audit &amp; GSTAT</li><li>3. Assistant Public Officer under RTI Act, 2005.</li><li>4. HRD including Training and Workshops.</li><li>5. Matter relating to NVAT Act 2005 and Nagaland Professionals Tax Act 1968.</li><li>6. Matter relating to GST Registration, Returns Payment &amp; Refunds.</li><li>7. Matters relating to Anti-Profiteering.</li></ol>
9.	Assistant Commissioner of State Taxes (HQ)	<ol style="list-style-type: none"><li>1. Matters relating to General issues. &amp; GST Prime.</li><li>2. Matter relating to IT, Fake Invoices &amp; Registration.</li><li>3. Matters relating to Nagaland Sales of Petroleum and its product etc. Tax Act 1967 and the CST Act.</li><li>4. Consumer Welfare Activities and Programs.</li><li>5. Matters relating to Anti-Profiteering.</li><li>6. Matters relating to GST Refunds, TDS and MS.</li></ol>
10.	Registrar	<p>Overall Supervision and monitoring of all the Branches and ensure smooth and prompt disposal of works by all branches.</p>
11.	Programme Officer (PO)	<ol style="list-style-type: none"><li>1. Nodal Officer for IT</li><li>2. Matters relating to IT System of the department including VCs and other virtual meetings.</li></ol>

		<ul style="list-style-type: none"> <li>3. Matter relating to GSTN application including Network and Hardware issues.</li> <li>4. Management of the Department website, Taxsoft, TINXSYS, E-waybill, Training and Conference Hall.</li> <li>5. GST Prime.</li> </ul>
12.	Senior Account Officers (Sr. AO)	<ul style="list-style-type: none"> <li>1. All Accounts matters including Budget and Finance.</li> <li>2. All Establishment and Service matters relating to maintenance of Service Books, Leaves Accounts, Pensions etc.</li> </ul>
13.	Statistical Officer	All Matters relating to Statistical Department.
14.	Office Superintendent (OS)	<ul style="list-style-type: none"> <li>1. Matter relating to Revenue, Establishment, Audit, IT and General Branch.</li> <li>2. All Accounts matters including Budget &amp; Finance of the Department.</li> </ul>
15.	Assistant Office Superintendent-I (AOS-I)	<ul style="list-style-type: none"> <li>1. All matters relating to Revenue &amp; External Audit.</li> <li>2. All matters including enactment and amendment of various Acts and Rules.</li> <li>3. Matters relating to GST Refunds, TDS and MS.</li> <li>4. Matters relating to IT issues including Department Website, Taxsoft, TINXSYS and E-waybill.</li> </ul>
16.	Assistant Office Superintendent-II (AOS-II)	<ul style="list-style-type: none"> <li>1. Matters relating to Establishment, General, Transport &amp; Accounts.</li> <li>2. Matters relating to Vigilance and Enforcement issues.</li> <li>3. Matters relating to NVAT Act, 2005 and Nagaland Professionals Tax Act 1968.</li> <li>4. Office Stationeries and Statistical matters.</li> <li>5. Matters relating to Registration, Returns, Payment and CWF.</li> </ul>

1. Registrar in addition to his normal duties shall look after the work assigned to Office Superintendent till further order.
2. Officers listed in Serial No 11, 13, 14, 15 & 16 in respect of the works assigned to them shall escalate the files to the Registrar with his or her views on the subject matters.
3. AOS-I and II shall, in respect of the work assigned to him or her shall escalate the files to the OS indicating the detail position of the subject matters with his or her views, if any.
4. OS shall, after recording her views on the subject matters, escalate the files to the Registrar.
5. Registrar shall ensure that the necessary information pertaining to the subject matter are well documented in the relevant files and shall record his or her views before escalating it to concerned ACST(HQ) or the DCST(HQ) or the respective Joint Commissioner of State Taxes, as the case maybe ,as per the works assignment.
6. ACST (HQ) and DCST (HQ) shall examine the subject matters and record his or her views before escalating the files to JCST-I or II or III, as the case may be.
7. JCST-I/II/III shall escalate the files with his or her views and comments to the Addl. CST-I or II, as the case may be.
8. Addl. CST-I & II shall escalate the files with his or her views and comments to the Spl. CST, as the case may be.

9. Spl. CST shall escalate the files with his/her views and comments to the CST for final decision /approval.

Sd/-

(ABHINAV SHIVAM) IAS

Commissioner of State Taxes

Nagaland: Dimapur.

Dated Dimapur, the 25<sup>th</sup> Sept. 2024

NO. CT/ESTT/384/97

1915

Copy to:-

1. The ACS and Finance Commissioner, Government of Nagaland, Finance Department (Revenue Branch), for kind information.
2. The Commissioner of State Taxes, Dimapur, Nagaland for kind information.
3. The Special Commissioner of State Taxes, for information and necessary action.
4. The Additional Commissioner of State Taxes I and II, for information and necessary action.
5. The Joint Commissioner of State Taxes I, II and III for information and necessary action.
6. The DCST / ACST (Hq), for information and necessary action.
7. The Sr. Accounts Officer, for information and necessary action.
8. The Registrar/ Programme Officer, for information and necessary action.
9. The Statistical Officer, for information and necessary action.
10. The Office Superintendent for information and necessary action.
11. The Deputy Commissioner of State Taxes, Dimapur / Kohima / Mokokchung / Chumoukedima & Dimapur (Mobile Squad) for information and necessary action.
12. The Assistant Commissioner of State Taxes, Mon/ Phek/ Tuensang/ Wokha / Zunheboto for information and necessary action.
13. All Ministerial Staff of the Directorate for information and necessary action.
14. Office Notice Board.
15. Guard file.

(ABHINAV SHIVAM) IAS

Commissioner of State Taxes

Nagaland: Dimapur.

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