

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

ORDER

Dated Dimapur, the 4th Aug 2026.

NO.CT/FORMS/C&F/2024: In partial modification of this Office order NO.CT/FORMS/C&F/2024 dated 31st May 2024, and with a view to strengthening the scrutiny and streamlining the issuance of Declaration Form-C under the Central Sales Tax Act, 1956, it is hereby revise the approval Specimen format annexed to the said office Order.

The revised approval Specimen format shall form an integral part of the approval process and shall be followed by all Jurisdictional Authorities while seeking prior approval for the issuance of Declaration Form-C.

This order shall come into force with immediate effect from the date of its issue.

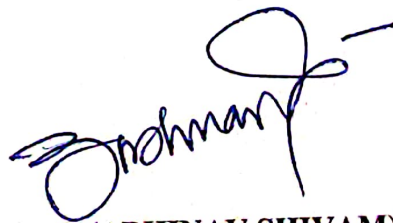
(ABHINAV SHIVAM)IAS
Commissioner of State Taxes
Nagaland: Dimapur

Dated Dimapur, the 4th Aug 2026.

NO.CT/FORMS/C&F/2024:-/610

Copy to:-

1. The Finance Commissioner, Finance Department (Revenue Branch), Government of Nagaland, Kohima for kind information.
2. The Deputy Commissioner of State Taxes Dimapur/Kohima/Mokokchung/Chumoukedima/Mobile Squad for kind information.
3. The Assistant Commissioner of State Taxes, Dimapur Ward-A/B/C/F, Chumoukedima Ward-A/B, Kohima Ward-A/B/C, Mokokchung Ward-A/B, Mon, Phek, Wokha, Tuensang and Zunheboto for information and necessary action.
4. IT Cell for uploading in the website.
5. Guard file.
6. Office copy.



(ABHINAV SHIVAM)IAS
Commissioner of State Taxes
Nagaland: Dimapur

SPECIMEN FORMAT

FOR OBTAINING PRIOR APPROVAL OF THE COMMISSIONER OF STATE TAXES FOR ISSUANCE OF DECLARATION FORMS UNDER CST, ACT 1956.

PART-I:- Registration Details.

Name of the Firm	Name & Address of the Proprietor	VAT/Pet TIN	Date of Registration	CST TIN	Date of Registration

PART-II:- Details of Declaration Form Applied for.

Declaration Form type applied for	Tax Period	Description of Goods	Rate of Tax	C-Form value	Tax payable	Tax paid
		ATF	1%			
Form - C		H.S Diesel	16.50%			
		M.S (Petrol)	25%			
Form - F						

(More rows may be added in case a Declaration Form covers multiple commodities)

PART-III A: - Assessment and Payment Position for the last three (3) Financial Years.

F/Year	Assessment Done (Yes/No)	Commodity-wise taxable turnover determined	Tax payable	Interest levied	Penalty imposed	Total dues payable	Tax already paid	Balance tax due
		ATF-1%						
		HS Diesel-16.5%						
		MS Petrol-25%						
		ATF-1%						
		HS Diesel-16.5%						
		MS Petrol-25%						
		ATF-1%						
		HS Diesel-16.5%						
		MS Petrol-25%						

PART-III B: - Demand Tax/Liability

F/Year	Assessment Done (Yes/No)	Tax Assessed	Interest	Penalty	Tax paid	Demand dues

(More rows may be added in case of multiple commodities)

PART-IV: - Tax payment position for the current Financial Year.

April	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar

(More columns may be added)

PART-V: - Remarks of the Assistant Commissioner of State Taxes.

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Certified that the above information are sourced from the Taxpayer's Assessment Proceeding Records and that the information are correct and true to the best of my knowledge and belief.

Submitted to the Commissioner of State Taxes for kind approval for issue of Declaration Forms as specified in PART-II above.

Date:

Assistant Commissioner of State Taxes
District.....Ward.....
Nagaland.