

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

Telephone No: 03862-248543  
Email: commr.tax-ngl@nic.in

Opposite DC Office  
Dimapur-797112  
Nagaland

NO.CT/LEG/P.TAX/2/2022 /1048

Dated: 10<sup>th</sup> March, 2022

**OFFICE MEMORANDUM**

**Professions etc., Tax Registration/Enrollment Identification Number (PIN)**

To facilitate better Administration and Management of Registration and Enrolment and Payment of tax under the Nagaland Professions, Trades, Callings and Employments Taxation Act, 1968, a **twelve (12) digits Identification Number** is hereby formulated for strict application by all the Jurisdictional Authorities while assigning Registration or Enrolment Identification Number to the taxpayers; -

1. The PIN shall be in twelve (12) digits format shown as under:

State Code		District code		Ward / Charge Code	Taxpayer Code	Business Vertical	Running Number				
1	2	3	4	5	6	7	8	9	10	11	12

- 2) The 1<sup>st</sup> and the 2<sup>nd</sup> field shall be the **State Code** i.e., Nagaland represented by number "13"  
3) The 3<sup>rd</sup> and 4<sup>th</sup> field shall be the **District Code** represented by running numeric starting from "01"  
4) The 5<sup>th</sup> field shall be the **Ward/Charge Code** represented by alphabets starting from "A"

**The Districts and Ward Codes are codified as under: -**

Name of the district	District Code	Ward/Charge Code
Dimapur	01	A/B/C/D/E/F
Kohima	02	A/B/C
Mokokchung	03	A/B
Mon	04	X
Phek	05	X
Tuensang	06	X
Wokha	07	X
Zunheboto	08	X
Peren	09	X
Longleng	10	X
Kiphire	11	X
Chumoukedima	12	X
Niuland	13	X
Shamator	14	X
Tseminyu	15	X
Noklak	16	X

- 5) The 6<sup>th</sup> field shall be the **Taxpayers Code** and shall be represented as follows: -
- i. **Employers in respect of Government Department** shall be represented by the alphabet "G".
  - ii. **Employers not being an Officer of the Government** shall be represented by the alphabet "P".
  - iii. **Person registered as sole proprietorship** under any of the existing Acts in the State shall be represented by the alphabet "R".
  - iv. **Persons other than a person earning salary or wages**, in respect of whom the tax is payable by his employer shall be represented by the alphabet "O".
- 6) The 7<sup>th</sup> field shall be the **Business Vertical** and shall be represented by an alphanumeric starting from **1 to 9** and **A to Z**.
- 7) The 8<sup>th</sup>, 9<sup>th</sup>, 10<sup>th</sup>, 11<sup>th</sup> and 12<sup>th</sup> fields shall be the number of person registered or Enrolled, as the case may be, against each District/Ward and shall be represented by numeric in running number, for example:-
- i. If the person (taxpayer category) is an **Employer of a Government Department**, then the first Registration or Enrollment PIN, as the case may be, will be **1301AG100001** (12 digits).
  - ii. If the person (taxpayer category) is an **Employer not being an Officer of the Government**, then the first Registration or Enrollment PIN, as the case may be, will be **1301AP100001** (12 digits)
  - iii. In the case of person (taxpayer category) **registered as Sole Proprietor** under any of the sales tax laws enforced in the State, then the first Registration or Enrollment PIN, as the case may be, will be **1301AR100001** (12 digits)
  - iv. In the case of person (taxpayer category) other than a person earning salary or wages, in respect of whom the tax is payable by his employer, then the first Registration or Enrollment PIN, as the case may be, will be **1301AO100001** (12 digits)

*Explanation: For every Ward/charge under a district, running number (last 5 digits) will start from 00001 against each Taxpayer Code*

Sd/-

**(KESONYU YHOME) IAS**  
Commissioner of State Taxes  
Nagaland: Dimapur

Dated: 10<sup>th</sup> March, 2022

Memo.NO.CT/LEG/P.TAX/2/2022 /1048

Copy to:-

1. The Addl. Chief Secretary and Finance Commissioner (Revenue Branch), Nagaland, Kohima for kind information;

2. Special Commissioner of State Taxes for information and necessary action;
3. All the Addl. Commissioners of State Taxes for information and necessary action;
4. All Joint Commissioners of State Taxes for information and necessary action;
5. Deputy Commissioners of State Taxes Dimapur/Kohima/Mokokchung Zone and MS for information and necessary action;
6. Assistant Commissioners of State Taxes, Dimapur Ward A/B/C/D/E/F; Kohima Ward A/B/C; Mokokchung Ward A/B/C; Mon/Phek/Longleng/Khipire/Tuengsang/Wokha/Zunheboto for information and necessary action;
7. Commercial State Tax Officers for information and necessary action.
8. Guard file.

*Y. Mhathung Murry*  
10/03/2022

**(Y. MHATHUNG MURRY)**  
Spl. Commissioner of State Taxes  
Nagaland: Dimapur