

**GOVERNMENT OF NAGALAND
OFFICE OF COMMISSIONER OF TAXES
NAGALAND: DIMAPUR**


ORDER

Dated Dimapur, 28th March, 2016

NO.CT/ LEG/136/2008 : It has come to the notice of the undersigned that there have been cases of dealers being deregistered/ transferred without fulfilling the necessary procedures such as submitting utilization certificates of statutory forms, filing of returns etc. It is hereby directed that no dealer should be deregistered without submission of all utilization certificates and up to date filing of returns. It is therefore mandatory that the Registering/Assessing authority should thoroughly check and verify all cases/ applications for deregistration.

This also applies in the case of dealers who apply for transfer of Ward/ Assessment unit. No dealer will be allowed to shift their ward unless their returns have been filed and assessment is complete upto the last period. The concerned zonal Deputy Commissioner of Taxes will specifically monitor all such cases.

The assessing/ registering authority will be held responsible if dealers are deregistered or transferred and later found to have pending tax dues and liabilities.


**(ASANGBA CHUBA AO) IAS
Commissioner of Taxes
Nagaland**

Memo. No. CT// LEG/136/2008

Dated Dimapur 28th March 2016

Copy to:-

1. Addl. Commissioner of Taxes -I and II, Jt Commissioner of Taxes-I and II, DCT (HQ)
2. Deputy Commissioner of Taxes, Mobile Squad/Kohima/Mokokchung/Dimapur for information and necessary action. They are directed to monitor on a regular basis and report cases of non-compliance.
3. Superintendent of Taxes Ward A/ B/C/D/E/F Dimapur; Ward A/B/C Kohima; Ward A/B Mokokchung; Mon/Peren/Phek/Longleng/Kiphire/Tuensang/Wokha/Zunheboto/Mobile Squad for information and necessary action.
4. For uploading on official website
5. Office copy


**Commissioner of Taxes
Nagaland**