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

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Near GHSS, Lengrijan
Dimapur-797112
Nagaland

NO.CT/LEG/P.TAX/2/2022 / 962. Dated, Dimapur 25.th September, 2025

PUBLIC NOTICE

To facilitate ease of doing business in the State, the State Taxes Department, Nagaland has developed an application software for Registration and Payment of Professions Tax.

The application software for registration will be rolled out w.e.f. 1st October, 2025, and will be made available in the Department's website ***www.nagalandtax.nic.in*** for access by all concerned.

Therefore, all persons liable for registration and payment of Professions Tax are directed to get themselves registered or enrolled, as the case maybe.

The Class of persons and the applicable Rate of Tax payable is given below: -

THE SCHEDULE

Sl.No	Class of persons		Rate of tax (₹)
1.	Salary and wage earners. Such persons whose monthly salaries or wages are-		
	(i) Less than	₹ 4,000/-	Nil
	(ii) ₹4,000/- or more, but less than	₹ 5,000/-	35 per mensem
	(iii) ₹ 5,000/- or more, but less than	₹ 7,000/-	75 per mensem
	(iv) ₹ 7,000/- or more, but less than	₹ 9,000/-	110 per mensem
	(v) ₹ 9,000/- or more, but less than	₹ 12,000/-	180 per mensem
	(vi) ₹ 12,000/- or more		208 per mensem
2.	a) Legal Practitioners including Solicitors and Notaries Public;		
	b) Medical Practitioners including Medical Consultants, Dentists, Radiologists, Pathologists and persons engaged in similar other professions or callings of Para Medical nature.		
	c) Technical and Professional Consultants other than those mentioned in item (b), but including Architects, Engineers, R.C.C Consultants, Plumbers, Electricians, Tax Consultants including Income Tax and Sales Tax Practitioners, Chartered Accountants and Management Consultants.		
	Where the standing in the Professions of any of the persons mentioned above is-		
	(i) Less than Two years		500/-
	(ii) Two years or more but less than Five Years		1,000/-
	(iii) Five years or more		2,000/-

3.	(i) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors registered or licensed under Insurance Act, 1938.	
	(ii) Pigmy Agents or UTI Agents	
	Where the annual gross income of the person mentioned above is-	
	a) ₹ 36,000/- or less	Nil
	b) ₹ 36,001/- or more, but less than ₹ 95,000/-	1,500/- per annum
	c) ₹ 95,000/- or above	2,000/- per annum
	Explanation- *For the purposes of the entries against serial Nos. 2 and 3, "annual gross income", in relation to a person means the aggregate of the amounts of fee, remuneration, commission or any other charge, by whatever name called, relating to his professions or callings in Nagaland, received by him during the immediately preceding year.*	
4.	a) Members of Associations recognized under the Forward Contracts (*Regulation*) Act, 1956-	2,500/- per annum
	b) (i) Members of Stock Exchanges recognized under the Securities Contracts (*Regulation*) Act, 1956-	2,500/- per annum
	(ii) Remisiers recognized by Stock Exchange-	1,800/- per annum
5.	a) Estate Agents or Promoters or Brokers or Commission Agents or *del credere* Agents or Mercantile Agents, Advertising agents, Clearing and Forwarding Agents.-	2,500/- per annum
	b) Contractors of all description engaged in any work such contractors whose gross business in any year is –	
	(i) Less than ₹ 4,00,000/-	Nil
	(ii) ₹ 4,00,000/- or more, but less than ₹ 7,00,000/-	1,000/- per annum
	(iii) ₹ 7,00,000/- or more, but less than ₹ 10,00,000/-	1,500/- per annum
	(iv) ₹ 10,00,000/- or more	2,500/- per annum
	Explanation- *For the purpose of this entry "gross business" shall mean the aggregate of the amounts of the valuable consideration or part thereof receivable during the immediately preceding year in respect of a contract or contracts executed.*	
	c) Auctioneers	2,500/- per annum
	d) Suppliers of Machineries and all other materials on hire	2,500/- per annum
6.	Directors (*other than those nominated by Government*) of Companies registered under the Companies Act, 1956-	2,500/- per annum
7.	Dealers under the Nagaland Value Added Tax Act, 2005, Nagaland Goods and Services Tax Act, 2017 and the Nagaland Sales Tax Act, 1967 whether registered or not whose gross turnover in any year is –	
	(i) Less than ₹ 1,00,000/-	Nil
	(ii) ₹ 1,00,000/- to ₹ 3,00,000/-	350/- per annum
	(iii) ₹ 3,00,000/- to ₹ 5,00,000/-	750/- per annum
	(iv) ₹ 5,00,000/- to ₹ 10,00,000/-	1,000/- per annum
	(v) ₹ 10,00,000/- to ₹ 25,00,000/-	1,500/- per annum
	(vi) ₹ 25,00,000/- to ₹ 1 crore	2,000/- per annum
	(vii) Above One crore	2,500/- per annum
8.	Owners or lessees of petrol/diesel filling stations (*oil pumps*) and agents and distributors including retail dealers of Liquefied	

	Petroleum Gas, Service Stations, Garages and Workshops of automobiles.	2,500/- per annum
9.	a) Owners (*or lessees*) of Rice Mills, Atta/Flour Mills, Oil Mills, Stone Crushers, Bottling Units, Tiles Factories, Biscuit Factories, Chemical and Pharmaceutical Laboratories, Furniture Making Units, Printing Presses (*with power*), Fruit Canning Units, Dry cleaners, Interior decorators.	2,500/- per annum
	b) Owners (*or lessees*) of Nursing Homes, Hospitals, X-Ray Clinics, Pathological Laboratories, Tutorial Homes/Colleges or Institutes, Shorthand and Computer Institutions, Training Institute of any description.	2,500/- per annum
	c) Owners, licensees or lessees as the case may be, of premises let out for social functions.	2,500/- per annum
	d) Owners or occupiers of Cols Storages.	2,500/- per annum
	e) Photo Laboratories, Film Processing Laboratories and Photo Studios.	2,000/- per annum
	f) Persons owning/running STD/ISD/FAX Booths.	1,500/- per annum
	g) Persons using Photo copying machines for job work.	1,000/- per annum
10.	Owners or lessees of-	
	a) Beauty Parlours (*non air conditioned*)	1,000/- per annum
	b) Beauty Parlours (*air-conditioned*)	2,500/- per annum
	c) Air-conditioned Hair-Dressing Saloons	2,500/- per annum
	d) Hair cutting saloons	900/- per annum
	e) Air-conditioned Restaurants	2,500/- per annum
	f) Owner/occupier or lessee of Residential Hotels of 3-Star category and above	2,500/- per annum
	g) Owner/occupier or lessee of Residential Hotels below 3-Star category	1,500/- per annum
	h) Other Hotels Restaurants	1,000/- per annum
11.	(i) Cinema Houses and Theatres	2,500/- per annum
	(ii) Video Parlors and Video Rental Libraries	2,500/- per annum
12.	(i) Individuals or Institutions conducting Chit Funds and Lotteries	1,000/- per annum
	(ii) Authorised Stockist of Lottery Tickets	2,500/- per annum
	(iii) Persons providing entertainment using Dish Antennae & Cable TV	2,000/- per annum
	(iv) Persons operating Courier Service	2,500/- per annum
	(v) Persons operating Mobile Phones	2,500/- per annum
	(vi) Persons operating Internet Service & Internet Cafes and e-Commerce Business	2,500/- per annum
13.	1) Co-operative Societies registered or deemed to be registered under the Assam Co-operative Societies Act, 1949 (*Assam Act 1 of 1950*) and engaged in any professions, trades or callings-	
	a) Apex Societies (*State Level*)	2,500/- per annum
	b) Central Societies (*District Level*)	1,500/- per annum
	2) Any other Societies	500/- per annum

14.	Banking Companies as defined in the Banking Regulation Act, 1949 (*X of 1949*)	2,500/- per annum
15.	Companies registered under the Companies Act, 1956 (*1 of 1956*) and engaged in any professions, trades or callings.	2,500/- per annum
16.	Partnership firms when engaged in any professions, trades or callings. Such firms whose gross annual turnover is-	
	(i) ₹ 25 lakhs or less	1,000/- per annum
	(ii) ₹ 25 lakhs above	2,000/- per annum
17.	Holders of permits for transport vehicles, granted under the Motor Vehicle Act, 1939 (*4 of 1939*) which are used or adapted to be used for hire or reward where any such assesse holds permit or permits for any taxis including auto-rickshaws, three wheeler goods vehicles, trucks or buses:-	
	(i) In respect of autorickshaws	250/- per annum
	(ii) In respect of each taxis and three wheeler goods vehicle	500/- per annum
	(iii) In respect of each truck of pay load up to 5 tonnes	1,500/- per annum
	(iv) In respect of each truck of pay load above 5 tonnes	2,000/- per annum
	(v) In respect of each bus	2,000/- per annum
18.	Transport Companies and Transport Contractors, Air Travel Agents	2,500/- per annum
19.	Owners or lessees of weighbridges	2,500/- per annum
20.	1) Employers or Shop-keepers as defined in the Nagaland Shops and Establishment Act, 1985 who are not dealers covered by entry 7 such employers or establishments:-	
	(i) Where there are no employees	150/- per annum
	(ii) Where not more than five employees are employed	200/- per annum
	(iii) Where more than five employees, but not more than ten employees are employed	1,500/- per annum
	(iv) Where more than ten employees are employed	2,500/- per annum
	2) Occupiers of Factories as defined in the Factories Act, 1948 (*63 of 1948*), who are not dealers covered by Entry 7, such occupiers of factories:-	
	(i) Where not more than ten workers are working	1,500/- per annum
	(ii) Where more than ten workers are working	2,500/- per annum
	Explanation*-For the purpose of determining the liability and the rate of tax under this entry, the higher number of employees or workers at any time during the year shall be reckoned as the basis.*	

21.	Persons other than those mentioned in any preceding entries, who are engaged in any professions, trade, callings and employments.	500/- per annum *Or* As may be fixed by Notification under Section 3 not exceeding 2,500/- per annum
	Explanation No. 1. *Notwithstanding anything contained in this Schedule, where an assesse is covered by more than one entry in this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his/her case."*	

The step-by-step process flow for registration and enrollment, class of person, the applicable rate of Professions Tax and helpdesk shall be made available in the website for assistance and guidance.

For any queries, call 7005080401 or visit the nearest State Taxes office.

20/9/25

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