

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

Email: commr.tax-ngl@nic.in

Near GHSS, Lengrijan
Dimapur-797112
Nagaland

NO.CT/LEG/PET/15/2020

Dated Dimapur the 11th Feb, 2025

CIRCULAR

In the interest of safeguarding and securing the revenue of the State all the Jurisdictional Authorities under whose Petroleum Dealers are registered are hereby directed to strictly implement the following Acts and Rules given under:-

- Filing of Return:** As per Rule 16 of the Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Rules, 1970 which states that....
“For the quarter ending 31st March---30th April
For the quarter ending 30th June---- 30th July
For the quarter ending 30th September-----30th October
For the quarter ending 30th December-----30th January”
- Payment of Tax:** As per Rule 17 B of the Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Rules, 1970 (As amended in 1994), which states; “Every dealer required to file quarterly returns shall pay the full amount of tax payable under the Act on the sales made during each month other than the last month, of any quarter within twenty one days from the expiry of each month and shall, before furnishing returns for that quarter, pay the balance of the full amount of tax due according to such return”.
- Return defaults:** As per Section 10A of the Nagaland (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967 (As amended on 2013) clause (iii) of sub-section (1) which states, “the tax payable for the period for which he has failed to furnished return; at the rate of 2% per month from the date the tax payable has become due to the date of its payment or to the date of order of assessment, whichever is earlier”.

Sd/-


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

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NO.CT/LEG/PET/15/2020 /208

Copy to:-

- The Addl. Chief Secretary & Finance Commissioner, Finance Department (Revenue Branch), Government of Nagaland, Kohima for kind information.
- The Deputy Commissioners of State Taxes, Dimapur/Kohima/Mokokchung for information and necessary action.
- The Assistant Commissioners of State Taxes, Dimapur/Kohima/Mokokchung/Phek/Wokha/Tuensang/Mon/Zunheboto for information and necessary action.
- Office copy.


(ABHINAV SHIVAM) IAS
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