



सत्यमेव जयते

GOVERNMENT OF NAGALAND FINANCE DEPARTMENT

**The Nagaland Professions, Trades, Callings and Employment Taxation
(4th Amendment) Act, 2012
(Act No. 5 of 2012)**

And

The Nagaland Professions, Trades, Calling and Employment Taxation Rules, 2013



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**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 48 Kohima, Monday, January 23, 2012, Magha 3, 1933 (Saka)

**The Nagaland Professions, Trades, Callings and Employment Taxation Act
(4th Amendment), 2011.**

Nagaland Ordinance No. 1 of 2011

Promulgated by the Governor of Nagaland in the 61st Year of Republic of India.

Whereas the Nagaland Legislative Assembly is not in session, and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action to give effect to the provisions of the said Ordinance.

Now therefore, in exercise of the powers conferred by clause (i) of Article 213 of the Constitution of India, the Governor of Nagaland is pleased to promulgate the following ordinance, namely:-

1. "Short title, extent and commencement.-

- (1) This Ordinance may be called the Nagaland Professions, Trades, Callings and Employments Taxation (Fourth Amendment) Act, 2011.
- (2) It shall have the same extent as the Principal Act.
- (3) It shall come into force with immediate effect.

2. Amendment of Section 2:-

- (1) In the principal Act, in section 2 for clause (a), the following shall be substituted, namely:-
 - (a) "assessee" means a person or employer by whom tax is payable under this Act;"
- (2) In the principal Act, in section 2, after clause (a), the following clause shall be inserted, namely:-
 - (aa) "assessing authority" in a particular area means the Profession Tax Officer referred to in Section 7.
- (3) In the principal Act, in section 2, for clause (b) the following shall be substituted, namely:-
 - (b) "Commissioner" means the Commissioner of Profession Tax appointed under Section 7.

(4) In the principal Act, in section 2, for clause (c) and (d), respectively the following shall be substituted, namely:-

(c) "employee" means a person employed on salary or wages and includes:-

- (i) a Government servant receiving pay from the revenue of the Central Government or any State Government or the Railway Fund;
- (ii) a person in the service of a body, whether incorporated or not, which is owned or controlled by the Central Government or any State Government, where the body operates in any part of the State even though its headquarters may be outside the State;
- (iii) a person engaged in any employment of an employer, not covered by items (i) and (ii) above;

(d) "employer" in relation to an employee earning any salary or wages on regular basis under him, means the person or the officer who is responsible for disbursement of such salary or wages, and includes the head of the office or any establishment as well as the manager or agent of the employer,

(5) In the principal Act, in section 2, for the clause (e) and (f), respectively the following shall be substituted, namely:-

- (e) "month" means a month reckoned according to the English calendar;
- (f) "notification" means a notification published in the *Official Gazette*;

(6) In the principal Act, in section 2, clause (g) shall be deleted.

(7) In the principal Act, in section 2, after clause (g) so deleted, the following new clauses shall be inserted, namely:-

- (h) "person" means any person who is engaged in any professions, trades, callings or employment in Nagaland, and includes a Hindu Undivided family, firm, company, corporation or any other corporate body and society, club or association, so engaged, but does not include any person who earns wages on a casual basis;
- (i) "prescribed" means prescribed by rules made under this Act;
- (j) "professions tax" means the tax on professions, trades, callings and employments levied under this Act;
- (k) "salary or wage" includes pay, dearness allowance and all other remunerations received by any person on regular basis, whether payable in

cash or in kind, and also includes perquisites and profits in lieu of salary, as defined in section 17 of the Income Tax Act, 1961 (43 of 1961).

(l) "tax" means the professions tax;

(m) "year" means a financial year."

3. Amendment of Section 3:-

In the principal Act, for section 3 and the marginal heading thereof, the following shall be substituted, namely:-

3. Levy and charge of tax:-

- (1) As from the first day of October, 2011 subject to the provisions of Article 276 of the Constitution of India there shall be levied and collected a tax on professions, trades, callings and employments in accordance with the provisions of this Act.

Every person who carries on a trade either by himself or by an agent or representative, or who follows a professions or callings, or who is in employment shall be liable to pay to the State Government a tax at the rate mentioned against the class of such persons in the third column of the Schedule annexed to this Act:

Provided that Entry 21 in the Schedule shall apply only to such classes of persons as may be specified by the State Government by notification from time to time.

- (2) Notwithstanding anything contained in this section the provisions of this Act shall not apply to the members who are subject to the Army Act, 1950, the Air Force Act, 1950 or the Navy Act, 1957 and are serving in any part of Nagaland.

4. Deletion of Section 4:-

In the principal Act, section 4 shall be deleted.

5. Amendment of Section 5:-

In the principal Act, for section 5 and the marginal heading thereof, the following shall be substituted, namely:-

5. Employer's liability to deduct and pay tax on behalf of employees:-

The tax payable under this Act by any person earning a salary or wage shall be deducted by his employer from the salary or wage payable to such person, before such salary or wage is paid to him, and such employer shall irrespective of whether such deduction has been made or not when the salary or wage is paid to such persons, be liable to pay the tax on behalf of all such persons:

Provided that where the employer is an officer of the State Government or the Central Government the manner in which such employer shall discharge the said liability shall be such as may be prescribed:

Provided further that where any person earning a salary or wage is also covered by one or more entries other than Entry 1 in the Schedule or is simultaneously engaged in the employment of more than one employer, and such person furnishes to his employer or employers a certificate in the prescribed form declaring, inter-alia, that he shall obtain a certificate of enrolment under sub-section (2) of Section 6 and pay the tax himself then the employer or employers of such person shall not deduct the tax from the salary or wage payable to such person and such employer or employers, as the case may be, shall not be liable to pay tax on behalf of such person.

6. Amendment of Section 6:-

In the principal Act, for section 6, the following shall be substituted, namely:-

6. Registration and enrolment:-

- (1) Every employer (not being an officer of the Government) liable to pay tax under section 5 shall obtain a certificate of registration from the assessing authority in the prescribed manner.
- (2) Every person liable to pay tax under this Act (other than a person earning salary or wages, in respect of whom the tax is payable by his employer), shall obtain a certificate of enrolment from the assessing authority in the prescribed manner.
- (3) Notwithstanding anything contained in this section and section 5, where a person is a citizen of India and is in employment of any Diplomatic or Consular office or Trades Commissioner of any foreign country situated in any part of Nagaland such person, if liable to pay tax, shall obtain a certificate of enrolment as provided in sub-section (2) and pay the tax himself.
- (4) (a) Every employer required to obtain a certificate of registration shall within ninety days of his becoming liable to pay tax, apply for a certificate of registration to the assessing authority in the prescribed form, and the assessing authority, shall after making such enquiry as may be necessary, within thirty days of the receipt of the application, grant him, such certificate, if the application is in order.

- (b) Every person referred to in sub-section (2) or sub-section (3) shall, within ninety days of his becoming liable to pay tax, pay into Government Treasury, the tax payable by him under this Act and apply for a certificate of enrolment to the assessing authority in the prescribed form along with a receipted copy of the challan as a proof of payment of such tax.
- (c) The assessing authority, within thirty days of the receipt of the application referred to in clause (b), shall, grant the person a certificate of enrolment in the prescribed manner.
- (d) The assessing authority may from time to time amend any certificate of registration or enrolment in the prescribed manner when a registered employer or enrolled person applies to the assessing authority in the prescribed form for such amendment.
- (5) The assessing authority shall mention in every certificate of registration or enrolment the amount of tax payable by the holder according to the Schedule, and the date by which it shall be paid, and such certificate shall serve as a notice of demand for the purposes of section 18.
- (6) Where an employer or a person liable for registration or enrolment willfully fails to apply for such certificate within the required time as provided for in sub-section (4) the assessing authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees hundred for each calendar month of delay in case of an employer and not exceeding rupees fifty for each calendar month of delay in the case of others.
- (7) Where an employer or a person liable for registration or enrolment has deliberately given false information in any application submitted under this section the assessing authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees one thousand.

7. Amendment of Section 7 :-

In the principal Act, for section 7, the following shall be substituted namely:-

7. Taxing Authorities:-

- (1) For carrying out the purposes of this Act, the State Government shall appoint an officer to be the Commissioner of Professions Tax and such other officers as mentioned in sub-section (2) to assist the Commissioner.
- (2) There shall be the following taxing authorities to assist the Commissioner:-
 - (a) Additional Commissioner of Professions Tax;

- (b) Deputy Commissioner of Professions Tax;
- (c) Assistant Commissioner of Professions Tax;
- (d) Professions Tax Officer; and
- (e) Inspector of Professions Tax.

- (3) **Delegation of powers:-**An officer appointed under sub-section (2) shall, within the limits of such area as the State Government may by notification specify, exercise such powers and perform such duties as may be delegated by the Commissioner, subject to such conditions as may be imposed by the State Government.
- (4) The superintendence and control for the proper execution of the provisions of this Act and rules made hereunder relating to the levy and collection of tax shall vest in the Commissioner. The Commissioner shall exercise such other powers and perform such other duties under this Act or rules made there under as may be conferred or imposed on him.
- (5) Any person appointed as the Commissioner of Taxes under sub-section (1) of section 3 of the Nagaland Value Added Tax Act, 2005 (*Act 4 of 2005*) and continuing in office as such immediately before coming into force of this Act shall, on and from the first day of October, 2011 be deemed to have been appointed under this Act to be the Commissioner of Professions Tax for carrying out the purposes of this Act.
- (6) Any person appointed to assist the Commissioner of Taxes under the Nagaland Value Added Tax Act, 2005 (*Act 4 of 2005*) such as the Additional Commissioner of Taxes, Deputy Commissioner of Taxes, Assistant Commissioner of Taxes, Superintendent of Taxes, Inspector of Taxes and any other officer and continuing in office as such immediately before coming into force of this Act, shall, on and from the first day of October, 2011 be deemed to have been appointed under this Act to be the Additional Commissioner of Professions Tax, Deputy Commissioner of Professions Tax, Assistant Commissioner of Professions Tax, Professions Tax Officer and Inspector of Professions Tax.
- (7) All officers and persons employed in the execution of this Act shall be subject to the supervision and control of the State Government and the Commissioner.

8. Insertion of new section 7A in Nagaland Act 4 of 1968:-

In the principal Act after section 7 the following new section 7A shall be inserted, namely:-

7A. Instruction to sub-ordinate authorities:-

- (1) The State Government and the Commissioner may from time to time issue such orders, instructions and directions to all officers and persons employed in the execution of this Act, and all such officers and persons shall observe and follow such orders, instructions and directions of the State Government and the Commissioner:

Provided that no such orders, instructions or directions shall be issued so as to interfere with the discretion of any appellate authority in the exercise of its appellate functions.

- (2) Without prejudice to the generality of the foregoing power, the Commissioner may, on his own motion, or on an application by an employer who has obtained a certificate of registration or by a person who has obtained a certificate of enrollment under this Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessment and collection of revenue, clarify the rate of tax payable under this Act and all officers and persons employed in the execution of this Act shall observe and follow such clarification:

Provided that no such application shall be entertained unless it is accompanied by proof of payment of fee, paid in such manner, as may be prescribed.

- (3) Any officer and person employed in the execution of this Act shall observe and follow such administrative instructions as may be issued to him for his guidance by the Assistant Commissioner within whose jurisdiction he performs his functions.

9. Amendment of Section 8:-

In the principal Act, for section 8, and the marginal heading thereof, the following shall be substituted, namely:-

8. Returns:-

- (1) Every employer registered/person enrolled under this Act shall furnish to the assessing authority a return in such form; for such periods and by such dates as may be prescribed, showing therein the salaries and wages paid by employer and the amount of tax deducted by him in respect thereof, and in the like manner taxes paid by enrolled person.
- (2) Every return shall be accompanied by a Treasury Challan in proof of payment of the full amount of tax due according to the return, and a return without such proof of payment shall not be deemed to have been duly filed.
- (3) Where an employer, without reasonable cause, fails to file such return within the prescribed time, the assessing authority may, after giving him a reasonable

opportunity of being heard, impose upon him a penalty not exceeding rupees ten for each calendar month of delay.

10. Amendment of Section 9:-

In the principal Act, for section 9, the following shall be substituted, namely:-

9. Assessment of an assessee:-

- (1) If the assessing authority is satisfied that the return filed by any assessee is correct and complete, it shall accept the return.
- (2) (a) If the assessing authority is not satisfied that the return filed is correct and complete, it shall serve upon the assessee a notice requiring him, on a date and time and place specified in the notice, to attend in person or through an authorized representative and to produce or cause to be produced accounts and papers in support of the return.
- (b) The assessing authority shall on examination of the account and papers, by an order in writing, assess the amount of tax payable by the assessee.
- (c) If the assessee fails to comply with the terms of notice, or if in the opinion of the assessing authority the accounts and papers are incorrect or incomplete or unreliable such authority shall, after such inquiry as it may deemed fit or otherwise, by an order in writing assess the tax to the best of its judgment.
- (3) The amount of tax due from any assessee shall be assessed separately for each year during which he is liable to pay tax:

Provided that the assessing authority may, subject to such conditions as may be prescribed and for reasons to be recorded in writing, assess the tax due from any assessee during any part of a year:

Provided further that where a registered assessee fails to furnish a return for any part of a year, the assessing authority may, if it thinks fit, assess the tax due from such assessee separately for different parts of such year.

- (4) If any assessee fails to get himself registered or being registered fails to file any return, the assessing authority shall, after giving the assessee a reasonable opportunity of being heard and after holding such inquiry as it may deem fit or otherwise, pass an order assessing the amount of tax due to the best of its judgment.

- (5) No assessment under sub-section (2), sub-section (3) or sub-section (4) shall be made after expiry of four years from the end of the year in respect of which or part of which the assessment is made:

Provided that any assessment in respect of any of the years or parts of years ending on or before the 30th day of September, 2011, shall, notwithstanding the provisions of this sub-section, be made on or before the 31st day of March, 2015.

- (6) In making an assessment under sub-section (2) or sub-section (4), the assessing authority if it is satisfied that the default was due to willful non-disclosure of information or attempt to evade the tax by the assessee, the assessing authority may also direct to pay in addition to the tax assessed, a penalty which shall not be less than one and half times the tax so assessed but which shall not exceed three times the tax so assessed:

Provided that no penalty under this sub-section shall be imposed unless the assessee affected has had a reasonable opportunity of showing cause against the imposition of such penalty.

- (7) The amount of tax so assessed, shall be paid within fifteen days of receipt of the notice of demand from the assessing authority.

11. Deletion of section 9A:-

In the Principal Act, section 9A shall be deleted.

12. Amendment of Section 10:-

In the principal Act, for section 10 and the marginal heading thereof, the following shall be substituted, namely:-

- 10. Assessment of escaped or under assessed tax.** If for any reason any tax payable under this Act, has escaped assessment or has been under assessed or assessed at lower rate than the rate at which it is assessable, the assessing authority may at any time within four years from the expiry of the year to which the tax relates, proceed to assess or reassess the tax, as the case may be, to the best of its judgment after issuing a notice to the assessee concerned and after making such inquiry as it considers necessary:

Provided that the tax shall be charged at the rate at which it would have been charged if such tax had not escaped assessment or, as the case may be, had not been under assessed or assessed at a rate lower than the rate at which it was assessable.

13. Amendment of section 11:-

In the principal Act, in section 11 the word "*three*" between the words "*within*" and "*years*" the following shall be substituted, namely:-

"four"

14. Deletion of Sections 12 and 13:-

In the principal Act, sections 12 and 13 shall be deleted.

15. Amendment of Section 14:-

In the principal Act, for the existing section 14 and the marginal heading thereof, the following shall be substituted, namely:-

14. Appointment of Collecting Agent:-

- (1) For carrying out the purposes of this Act, the State Government may appoint any of its department officer as its agent (*hereinafter called "the collecting agent"*) responsible for levy and collection of the tax under this Act from such person or class of persons as may be prescribed.
- (2) Upon such appointment, it shall be the duty of such collecting agents to carry out such functions under this Act in the manner prescribed, and to render full and complete account of the tax levied and collected to the Commissioner in such manner and at such time as he may require.
- (3) The collecting agent and every officer authorized by it in this behalf shall for the purposes of collection of the tax, have all the powers of the assessing authority and also any of the powers that may be prescribed.
- (4) It shall be lawful for the Commissioner or any officer duly authorized by him, to have access to and to require production and examination of any books, register, accounts or documents maintained or required to be maintained by the collecting agent for the purposes of this Act and the collecting agent shall, whenever called upon so to do produce such books, register, accounts or documents for inspection.

16. Amendment of Section 15:-

In the principal Act, for section 15, the following shall be substituted, namely:-

15. Appeals.

- (1) Any assessee (*not being an officer of the State Government or Central Government*) aggrieved by any order passed by any authority under the provisions of this Act, not being an order passed under sub-section (4) of section 9, may within thirty days from the date on which the order was served on him, appeal to the appellate authority:

Provided that the appellate authority may for sufficient cause shown admit an appeal preferred after the expiry of the period of thirty days aforesaid.

- (2) No appeal shall be entertained, unless the amount of tax or penalty or interest in respect of which the appeal has been preferred has been paid in full.
- (3) The appeal shall be in such form and verified in such manner as may be prescribed and shall be accompanied by a fee calculated at the rate of two percent of the tax, penalty or interest under dispute, subject to a minimum of rupees fifty and a maximum of rupees one thousand.
- (4) The appellate authority may after giving the appellant an opportunity of being heard and subject to such rules of procedure as may be prescribed:
 - (a) confirm, reduce, enhance or annul or otherwise modify the assessment, penalty or interest as the case may be;
 - (b) set aside the assessment, penalty or interest as the case may be and direct the assessing authority to pass a fresh order after such further inquiry as may be directed; or
 - (c) Pass such other orders as it may think fit.
- (5) Before passing orders under sub-section (4), the appellate authority may make such inquiry as it deems fit or remand the case to any subordinate officer or authority for an inquiry and report on any specified point or points.
- (6) Every order passed in appeal under this section shall, subject to the provisions of Section 16, be final.

17. Amendment of Section 17:-

In the principal Act, for section 17 and the marginal heading thereof, the following shall be substituted, namely:-

17. Revision by Additional Commissioner, Deputy Commissioner and Assistant Commissioner:-

- (1) The Assistant Commissioner may, on his own motion call for and examine records of any proceeding under this Act, and if he considers that any order passed therein by any officer who is not above the rank of Professions Tax Officer is erroneous and in so far as it is prejudicial to the interest of revenue, he may, if necessary, stay the operation of such order for such period as he deems fit and after giving the assessee an opportunity of being heard and after making or causing to be made such inquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order

enhancing or modifying the assessment or canceling the assessment or directing afresh assessment.

(2) The Deputy Commissioner (*other than Appellate Authority*) may, on his own motion call for and examine records of any proceeding under this Act, and if he considers that any order passed therein by any sub-ordinate officer who is not above the rank of Assistant Commissioner is erroneous and in so far as it is prejudicial to the interest of revenue, he may, if necessary, stay the operation of such order for such period as he deems fit and after giving the assessee an opportunity of being heard and after making or causing to be made such inquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment or canceling the assessment or directing afresh assessment.

(3) The Additional Commissioner may, on his own motion call for and examine records of any proceeding under this Act, and if he considers that any order passed therein by any sub-ordinate officer who is not above the rank of Deputy Commissioners is erroneous and in so far as it is prejudicial to the interest of revenue, he may, if necessary, stay the operation of such order for such period as he deems fit and after giving the assessee an opportunity of being heard and after making or causing to be made such inquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment or canceling the assessment or directing afresh assessment."

18. Amendment of Section 18:-

In the principal Act, in section 18, between the words "penalty" and "is" the following shall be inserted, namely:-

"or interest"

19. Amendment of Section 19:-

In the principal Act, for section 19 and the marginal heading thereof, the following shall be substituted, namely:-

19 Payment of Tax by enrolled persons:-

(1) The tax payable under this Act by enrolled persons for each year as specified in their certificate of enrolment shall be paid:-

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| (a) in respect of a person who stands enrolled before the commencement of a year and is enrolled on or before the 31 st day of August of a year; | Before the 30 th day of September; |
|---|---|

- (b) in respect of a person who is enrolled after the 31st day of August of a year. within one month of the date of enrollment;

Provided that a person liable to be enrolled shall be deemed to have enrolled for the purpose of payment of tax under this Act, notwithstanding that he has failed to do so.

- (2) **Payment of tax by certain assesses:-** In other cases the amount of tax due shall be paid in accordance with the provisions of sub-section (5) of section 6 or, as the case may be, sub-section (2) of section 8.
- (3) The tax payable under this Act shall be paid in the prescribed manner.
- (4) All other dues shall be paid in the prescribed manner by such date as may be specified in the notice of demand and where no such date is specified, it shall be paid within 15 days from the date of the notice of demand.

20. Insertion of new Sections 19A and 19B:-

In the principal Act, after section 19 so substituted, the following shall be inserted as new Sections 19A and 19B, namely:-

19A. Consequence of failure to deduct or to pay tax:-

- (1) If an employer (*not being an officer of the Government*) fails to pay the tax as required by or under this Act, he shall without prejudice to any other consequences and liabilities which he may incur, be deemed to be an assessee in default in respect of such tax.
- (2) Without prejudice to the provisions of sub-section (1), an employer referred to in that sub-section shall be liable to pay simple interest at two per centum of the amount of tax due for each month or part thereof for the period for which the tax remains unpaid.
- (3) If an enrolled person fails to pay the tax as required by or under this Act, he shall be liable to pay simple interest at the rate and in the manner laid down in sub-section (2) above.

19B. Penalty for non payment of tax:-

If an enrolled person or a registered employer fails, without reasonable cause, to make payment of any amount of tax within the time or date specified in the notice of demand, the assessing authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding fifty per centum of the amount of the tax due.

21. Amendment of Section 20:-

In the principal Act, for section 20, the following shall be substituted, namely:-

20. Mode of recovery:-

All arrears of tax, penalty, interest and fees due under this Act from any person shall, without prejudice to any other mode of collection, be recovered-

- (a) as if it were an arrear of land revenue; or
- (b) on application to any Magistrate, by such Magistrate, as if it were a fine imposed by him.

22. Insertion of new Section 20A:-

In the principal Act, after section 20 so substituted, the following shall be inserted as new Section 20A and 20B, namely:-

20A. Special mode of recovery:-

- (1) Notwithstanding anything to the contrary contained in any law or in any contract, the assessing authority may, at any time or from time to time, by notice in writing, a copy of which shall be forwarded to the assessee at his last address known to the assessing authority, require-
 - (i) any person from whom any amount of money is due or may become due to an assessee on whom notice of demand has been served under this Act; or
 - (ii) any person who holds or may subsequently hold money for or on account of such assessee, to pay the assessing authority, either forthwith upon the money becoming due or being held at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the assessee in respect of arrear of tax, penalty and interest under this Act, or the whole of the money when it is equal to or less than that amount.

Explanation-For the purposes of this Section, the amount of money due to an assessee from, or money held for or on account of an assessee by any person, shall be calculated after deducting therefrom such claims (if any) lawfully subsisting, as may fallen due for payment by such assessee to such person.

- (2) The assessing authority may, at any time or from time to time, amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.
- (3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under authority of

the assessee; the receipt of the assessing authority shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

- (4) Any person discharging any liability to the assessee after receipt of the notice referred to in this section, shall be personally liable to the assessing authority to the extent of the liability discharged, or the extent of the liability of the assessee for tax, penalty and interest, whichever is less.
- (5) Where a person to whom a notice under this section is sent proves to the satisfaction of the assessing authority that the sum demanded or any part thereof is not due to the assessee or that he does not hold any money for or on account of the assessee, then, nothing contained in this section shall be deemed to require such person to pay any sum or part thereof, as the case may be, to the assessing authority.
- (6) Any amount of money which a person is required to pay to the assessing authority or for which he is personally liable to the assessing authority under this section, if it remains unpaid, be recoverable from such person as an arrear of land revenue.

20B. Recovery of tax where trades, callings etc. of employer is transferred:-

Where the ownership of the professions, trades, callings or employment of an assessee liable to pay tax is transferred, any tax, penalty or interest or other amount payable under this Act in respect of such business remaining unpaid at the time of the transfer, may without prejudice to any action that may be taken for its recovery from the transferor, be recoverable from the transferee as if he were the assessee liable to pay such tax, penalty, interest or any other amount.

23. Amendment of Section 21:-

In the principal Act, for the section 21, the following shall be substituted, namely:-

- 21. Refunds:-**The assessing authority shall refund to a person the amount of tax, penalty, interest and fees (if any) paid by such person in excess of the amount due from him, the refund may be made either by cash payment or at the option of such person, by deduction of such excess from the amount of tax, penalty, interest and fee due from him.

Provided that such excess shall first be applied towards the recovery of any amount due in respect of which a notice under section 18 has been served and thereafter the balance, if any, shall be refunded.

24. Insertion of new Sections 22A and 22B in Nagaland Act 4 of 1968:-

In the principal Act, after section 22, the following shall be inserted as section 22A and 22B, namely:-

22A. Offence by companies:-

- (1) Where an offence under this Act has been committed by a Company, every person who at the time when the offence was committed was incharge of, and was responsible to, the company for the conduct of business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:-

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he has exercised due diligence to prevent the commission of such offence.

- (2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation-For the purpose of this section:

- (a) "company" means any body corporate and includes firm or other association of individuals; and
(b) "director" in relation to a firm means a partner in the firm.

22B. Composition of offences:-

- (1) Subject to such conditions as may be prescribed the assessing authority may either before or after the institution of a criminal proceeding under the Act, accept from the person who has committed or is reasonably suspected of having committed an offence under this Act or the rules made thereunder, by way of composition of such offence,

- (a) where the offence consists of the failure to pay or the evasion of any tax recoverable under this Act in addition to the tax so recoverable, a sum of money not exceeding one thousand rupees or double the amount of tax recoverable, if any, whichever is greater; and

- (b) in any other case a sum of money not exceeding one thousand rupees in addition to the tax recoverable.
- (2) On payment of such sum, no further proceeding shall be taken against the person in respect of the same offence.

25. Insertion of new Sections 23A and 23B:-

In the principal Act, after section 23, the following shall be inserted as new Sections 23A and 23B, namely:-

23A. Accounts:-

- (1) If the assessing authority is satisfied that the books of account and other documents maintained by an employer in the normal course of his business are not adequate for verification of the returns filed by the employer under this Act, it shall be lawful for the assessing authority to direct the employer to maintain the books of account or other documents in such manner as he may, in writing direct and thereupon the employer shall maintain such books of account or other documents accordingly.
- (2) Where an employer fails to maintain the books of account or other documents as directed under sub-section (1), the assessing authority may, after giving him an opportunity of being heard, impose upon him a penalty not exceeding rupees fifteen for each day of delay.

23B. Production and inspection of accounts and documents and search of premises.

Any authority referred to in section 7 of this Act may inspect and search any premises where any professions, trades, callings or employment liable to taxation under this Act is carried on or is suspected to be carried on and may require production and examination of books, registers, accounts or documents relating thereto, and may seize such books, registers, accounts or documents as may be necessary:

Provided that if such authority removes from such premises any book, register, account or document, it shall give to the person incharge of the place, a receipt describing the book, register, account or document so removed by it and retain the same only for so long as may be necessary for the purposes of examination thereof or for prosecution.

26. Amendment of Section 24:-

In the principal Act, for the existing section 24 and the marginal heading thereof, the following shall be substituted, namely:-

24. Information to be furnished by employer:- The assessing authority may demand from any employer the names and complete addresses of all or any of the persons in relation to whom he is the employer and such employer shall thereupon furnish the assessing authority with the names and addresses so demanded.

27. Insertion of new Section 24A.

In the principal Act, after section 24, the following shall be inserted as new section 24A, namely:-

24A. Power to transfer proceedings:-

The Commissioner of Professions Tax may, after giving the parties concerned an opportunity of being heard, wherever it is possible so to do, and after recording his reasons for doing so, by order in writing, transfer any proceedings or class of proceedings under this Act, from himself to any other officer, and he may likewise transfer any such proceedings (including a proceeding pending with any officer or already transferred under this section) from any officer to any other officer or to himself:

Provided that nothing in this section shall be deemed to require any such opportunity to be given where the transfer is from any officer to any other officer and the offices of both are situated in same place or locality.

28. Insertion of new Section 28A and 28B:-

In the principal Act, after section 28, the following shall be inserted as new section 28A and 28B namely:-

28A. Local authorities not to levy professions tax. Notwithstanding anything contained in any enactment governing the constitution or establishment of a local authority, no local authority shall, on or after the commencement of this Act, levy any tax on professions, trades, callings or employments.

28B. Appearance before any authority in proceedings:- Any person who is entitled to appear before any authority other than the High Court, in connection with any proceedings under this Act, may be represented before such authority,-

- a) by legal practitioner; or
- b) by a Chartered Accountant; or
- c) by a Tax Consultant enrolled as such under the Nagaland Value Added Tax Act, 2005.

29. Insertion of a provision to Section 29:-

In the principal Act, after sub-section (1) of section 29, the following shall be inserted as a proviso to that section, namely:-

Provided that it shall not be necessary to make previous publication, as aforesaid, of any rules required to be made on the first occasion in order to give effect to the provisions of the Nagaland Professions, Trades, Callings and Employments Taxation (Fourth Amendment) Act, 2011.

30. Amendment of Schedule:-

In the principal Act, for the existing entries 1 to 13 in the Schedule, the following shall be substituted and thereafter added the following new entries as entry 14, 15, 16, 17, 18, 19, 20 and 21, namely:-

THE SCHEDULE

(See Section 3)

Rates of Tax

Serial No.	Class of persons	Rate of tax
1.....	2.....	3.....

1. Salary and wage earners. Such persons whose monthly salaries or wages are -

	₹	
(i) Less than	₹ 4000/-	NIL
(ii) ₹4000/- or more, but less than	₹ 5000/-	35 per mensem
(iii) ₹5000/- or more, but less than	₹ 7000/-	75 per mensem
(iv) ₹7000/- or more, but less than	₹ 9000/-	110 per mensem
(v) ₹9000/- or more, but less than	₹12000/-	180 per mensem
(vi) ₹12000/- 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 | .. | 1000 |
| (iii) five years or more | .. | 2000 |

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- ₹

- | | | |
|---|---|----------------|
| (i) ₹36000/- or less | - | NIL |
| (ii) ₹36001/- or more, but less than ₹95000/- | - | 1500 per annum |
| (iii) ₹95001/- or above | - | 2000 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, receivable by him during the immediately preceding year.

4. (a) Members of Associations recognized under the Forward Contracts (Regulation) Act, 1952 - 2500 per annum
- (b) (i) Members of Stock Exchanges recognized under the Securities Contracts (Regulation) Act, 1956:- 2500 per annum.
- (ii) Remisiers recognized by Stock Exchange - 1800 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. - 2500 per annum
- (b) Contractors of all description engaged in any work such contractors whose gross business in any year is –
- | | | |
|---|---|----------------|
| (i) less than ₹400000/- | - | NIL |
| (ii) ₹400000/- or more, but less than ₹700000/- | - | 1000 per annum |
| (iii) ₹700000/- or more, but less than ₹1000000/- | - | 1500 per annum |
| (iv) ₹1000000/- or more | - | 2500 per annum |

Explanation—For the purposes of this entry "gross business" shall mean the aggregate of the amounts of the valuable consideration or part thereof receivable

during the immediately preceeding year in respect of a contract or contracts executed.

- (c) Auctioneers - 2500 per annum
- (d) Suppliers of Machineries and all other materials on hire - 2500 per annum
6. Directors (*other than those nominated by Government*) of Companies registered under the Companies Act, 1956. - 2500 per annum
7. Dealers under the Nagaland Value Added Tax Act, 2005 and the Nagaland Sales Tax Act, 1967 whether registered or not whose gross turnover in any year is -
 - (i) Less than ₹100000/- NIL
 - (ii) ₹100000/- to ₹300000/- 350 per annum
 - (iii) ₹300000/- to ₹500000/- 750 per annum
 - (iv) ₹500000/- to ₹1000000/- 1000 per annum
 - (v) ₹1000000/- to ₹2500000/- 1500 per annum
 - (vi) ₹2500000/- to ₹1 crore 2000 per annum
 - (vii) Above one crore 2500 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. 2500 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. 2500 per annum
- (b) Owners or (*lessees*) of Nursing Homes, Hospitals, X-Ray Clinics, Pathological Laboratories, Tutorial Homes/ Colleges or Institutions, Shorthand and Computer Institutions, Training Institute of any description 2500 per annum
- (c) Owners, licensees or lessees as the case may be, of premises let out for social functions 2500 per annum
- (d) Owners or occupiers of Cold Storages 2500 per annum

- | | | |
|-----|--|----------------|
| (e) | Photo Laboratories, Film Processing Laboratories and Photo Studios | 2000 per annum |
| (f) | Persons owning/running STD/ISD/FAX Booths | 1500 per annum |
| (g) | Persons using Photo copying machines for job work | 1000 per annum |
| 10. | Owners or lessees of— | |
| (a) | Beauty Parlours (<i>non air conditioned</i>) | 1000 per annum |
| (b) | Beauty Parlours (<i>air-conditioned</i>) | 2500 per annum |
| (c) | Air-Conditioned Hair-Dressing Saloons | 2500 per annum |
| (d) | Hair Cutting Saloons | 900 per annum |
| (e) | Air-Conditioned Restaurants | 2500 per annum |
| (f) | Owner/occupier or lessee of Residential Hotels of 3-Star category and above | 2500 per annum |
| (g) | Owners/occupiers or lessees of Residential Hotels below 3-Star category | 1500 per annum |
| (h) | Other Hotels Restaurants | 1000 per annum |
| 11. | (i) Cinema Houses and Theatres | 2500 per annum |
| | (ii) Video Parlors and Video Rental Libraries | 2500 per annum |
| 12. | (i) Individuals or Institutions conducting Chit Funds and Lotteries | 1000 per annum |
| | (ii) Authorised Stockist of Lottery Tickets | 2500 per annum |
| | (iii) Persons providing entertainment using Dish Antennae & Cable TV | 2000 per annum |
| | (iv) Persons operating Courier Service | 2500 per annum |
| | (v) Persons operating Mobile Phones | 2500 per annum |
| | (vi) Persons operating Internet Service & Internet Cafes and e- Commerce Business | 2500 per annum |
| 13. | (1) Co-operative Societies registered or deemed to be registered under the Assam Co-operative Societies Act, 1949 (<i>Assam Act 1 of 1950</i>) and engaged in any professions, trades or callings— | |
| | (a) Apex Societies (<i>State Level</i>) | 2500 per annum |
| | (b) Central Societies (<i>District Level</i>) | 1500 per annum |
| | (2) Any other Societies | 500 per annum |

14. Banking Companies as defined in the Banking Regulation Act, 1949 (X of 1949) 2500 per annum
15. Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any professions, trades or callings. 2500 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 1000 per annum
 - (ii) ₹ 25 lakhs above 2000 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 assessee holds permit or permits for any taxis including auto-rickshaws, three wheeler goods vehicles, trucks or buses:-
 - (i) in respect of autorickshws 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. 1500 per annum
 - (iv) in respect of each truck of pay load above 5 tonnes 2000 per annum
 - (v) in respect of each bus 2000 per annum
18. Transport Companies and transport Contractors,
Air Travel Agents 2500 per annum
19. Owners or lessees of weighbridges 2500 per annum
20. (1) Employers or Shop-keepers as defined in the Nagaland Shops and Establishments 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
 - (ii) where more than five employees, but not more than ten employees are employed 1500 per annum
 - (iv) where more than ten employees are employed 2500 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 | 1500 per annum |
| (ii) where more than ten workers are working | 2500 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, trades, callings and employments. 500 per annum.

Or
As may be fixed by
Notification under
Section 3 not
exceeding ₹2500/- per
annum

Explanation No. 1. Notwithstanding anything contained in this Schedule, where an assessee 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."

NIKHIL KUMAR
Governor of Nagaland

Sd/-

K. N. CHISHI
Secretary to the Govt. of Nagaland,
Department of Justice and Law.



Registration No. NE/RN-646

सत्यमेव जयते

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 11, Kohima, Monday, April 1, 2013, Chaitra 11, 1935 (Saka)

NOTIFICATION

Dated Kohima the 1st April 2013

F. No. FIN/REV-3/VAT/AMEND/2011: Whereas the Government of Nagaland is satisfied that circumstances exist which render it necessary to take immediate action to amend the Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970 and to dispense with the condition of previous publication thereof under sub-section (1) of section 29 of the Nagaland Professions, Trades, Callings and Employments Taxation Act, 1968 (Act 4 of 1968).

Now, therefore, in exercise of the powers conferred by sub-section (1) read with the proviso under section 29 of the said Act, and of all other powers enabling it in this behalf, the Government of Nagaland is hereby pleased to make the following Rules to amend the Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970, namely:—

RULES

1. **Short title and commencement:**— (1) These Rules may be called the Nagaland Professions, Trades, Callings and Employments Taxation (First Amendment) Rules, 2013.
(2) They shall come into force on the first day of April, 2013.
2. In Rule 2 of the Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970 (hereinafter referred to as "the Principal Rules"),
 - (1) for clauses (1), (2), (3), (4), (5) and (6) and the marginal headings thereof, the following shall be substituted, namely:—

PART-I

PRELIMINARY

2. **Definitions:**

- (1) In these Rules, unless the context otherwise requires—
 - (a) "Act" means the Nagaland Professions, Trades, Callings and Employments Taxation Act, 1968.
 - (b) "Appellate authority" means the Deputy Commissioner of Professions Tax.
 - (c) "Form" means a form appended to these Rules.
 - (d) "Place of work" in relation to a person or employer means the place where such person or employer ordinarily carries on his profession, trade, calling or employment;

- (e) "Section" means a section of the Act;
- (f) "Treasury" means a treasury or sub-treasury of the State Government;
- (2) in Rule 2.-
 - (i) clauses (7) and (8) shall be deleted.
 - (ii) Then after the following sub-rule shall be inserted, namely:-
- (2) words and expressions used, but not defined in these Rules shall have the meanings respectively assigned to them in the Act."

3. For Rules 3, 4, 5, 6, 7, 8, 9 and 10 and the marginal headings thereof, the following shall be substituted, namely: -

PART-II

REGISTRATION AND ENROLMENT

3. *Grant of Certificate of Registration:-* (1) An Application for a certificate of registration under sub-section (1) of section 6 shall be made in Form-1. An Applicant having places of work within the jurisdiction of different assessing authorities shall make an Application for registration separately to each such authority in respect of his place of work, within the jurisdiction of that authority.

(2) On receipt of an Application for certificate of registration, the assessing authority shall grant to the Applicant a certificate of registration in Form-IA.

(3) If the assessing authority finds that the Application is not in order or all the particulars necessary for issue of the certificate of registration have not been furnished or that the particulars furnished are not correct and complete, he shall direct the Applicant to file revised Application or to furnish such additional information as may be considered necessary. After considering the revised Application and the additional information, if any, and after making such inquiry, as he considers necessary the assessing authority shall grant a certificate of registration in Form-IA.

4. *Grant of certificate of enrolment:-* (1) An Application for a certificate of enrolment under sub-section (2) or sub-section (3) of section 6 of the Act, shall be made in Form -II. An Applicant having more than one place of work in the State of Nagaland whether within the jurisdiction of the assessing authority or outside such jurisdiction shall be granted only one certificate of enrolment.

(2) When an Applicant has more than one place of work within the State of Nagaland he shall make a single Application in respect of all such places, name in such Application, one of such places as the principal place of work for the purposes of these Rules and submit such Application to the assessing authority in whose jurisdiction the said principal place of work is situated.

- (3) On receipt of an Application in Form-II, the assessing authority may call upon the Applicant to furnish additional information or evidence as may be necessary for determining the amount of tax payable by him according to the Schedule to the Act.
- (4) After considering the Application and such additional information or evidence as may be furnished and after making such enquiry as he considers necessary, the assessing authority shall grant a certificate of enrolment in Form-II A.
- (5) Where the Applicant has more than one place of work in the State, as many copies of the certificates shall be issued to him as there are places of work, in addition to the principal place of work.
5. *Amendment of certificate of registration:-* Where the holder of a certificate of registration granted under rule 3 desires the certificate to be amended, he shall submit an Application for this purpose to the assessing authority setting out the specific matters in respect of which he desires such amendment and reasons therefore, together with the certificate of registration, and such authority may, if satisfied with the reasons given, make such amendments as it thinks necessary in the certificate of registration.
6. *Amendment of certificate of enrolment:-* (1) The certificate of enrolment granted under rule 4 shall remain valid as long as it is not cancelled under sub-rule (2) of rule 7.
- (2) An Application for a revised certificate of enrolment shall be made in Form-II. On receipt of such Application the assessing authority may call upon the Applicant to furnish such additional information or evidence as may be necessary for determining the amount of tax payable by him according to the Schedule to the Act and after determining the amount of tax payable by the Applicant. The assessing authority shall make necessary amendments in the certificate of enrolment under his dated signature, indicating the year from which the tax at the revised rate shall be payable.
7. *Cancellation of certificate:-* (1) The certificate of registration granted under Rule 3, may be cancelled by the assessing authority after he has satisfied himself that the employer to whom a certificate was granted has ceased to be an employer.
- (2) The assessing authority may cancel the certificate of enrolment granted under rule 4 after he is satisfied that the enrolled person is dead or his liability to pay tax has ceased.

8. *Exhibition of certificate:-* The holder of the certificate of registration or the certificate of enrolment as the case may be, shall display conspicuously at his place of work the certificate of registration or the certificate of enrolment or a copy thereof.
9. *Issue of duplicate copy of certificate:-* If a certificate of registration or certificate of enrolment granted under these Rules is lost, destroyed or defaced or mutilated or becomes illegible, the holder of the certificate shall apply to the assessing authority for grant of a duplicate copy of such certificate. The said authority shall, after such verification, as may be necessary, issue to the holder of the certificate a copy of the original certificate, after stamping thereon the words "Duplicate Copy."
10. *Certificate to be furnished by an employee to his employer:-* The certificate to be furnished by a person to his employer under the second proviso to section 5 shall be in Form-III or, as the case may be, in Form-IV."
4. For Rules, 11, 12, 13, 14, 15, 16, 17, 18, 19 and 20, and the marginal headings thereof, the following shall be substituted, namely:-

PART—III

RETURNS, NOTICES AND PAYMENT OF TAX

11. *Commissioner to give a public notice:-* The Commissioner shall in the month of April every year give a public notice by publication in the local news papers having wide circulation directing all persons liable to pay tax under this Act to get themselves registered or enrolled, as the case may be (unless they are already registered or enrolled), and to furnish returns and pay the tax according to provision of the Act and these Rules."
12. *Return and assessments:-* (1). The return under sub-section (1) of section 8 shall be furnished in Form-V and under section 19 in Form-VA.
(2) Before an order of assessment is made under sub-section (1) or under sub-section (3) of Section 9 the assessee shall be afforded a reasonable opportunity of showing cause against such assessment and for this purpose he shall be served with a notice in Form-XI.
13. *Payment of tax by employers:-* An employer shall make payment of tax, interest and penalty (if any) by deposit of the requisite amount in the Treasury by challan in Form-VI. Challans shall be in quadruplicate. The copies marked original and duplicate shall be returned to the employer duly receipted, of which the copy marked duplicate shall be submitted by the employer to the assessing authority along with the return prescribed by rule 12. An officer

referred to in rule 15 shall forward such receipted copies of challans marked duplicate to the assessing authority along with the statement prescribed in the said rule.

14. *Payment of tax by enrolled persons:-* (1) A person enrolled under sub-section (2) of section 6 and liable to pay tax shall make payment of tax within the period prescribed in section 19 by paying the requisite amount into the Treasury by challan in quadruplicate. The copies marked original and duplicate shall be returned to the person duly receipted of which the copy marked duplicate shall be submitted by him to the assessing authority as proof of payment of tax along with the return prescribed by rule 12.

(2) Where payment of tax, interest and penalty (*if any*) if required to be made to a Collecting Agent appointed under Section 14 such payment shall be made within such time as may be notified by means of challans in Form-VI in quadruplicate duly filled in by the tax payer. The collecting agent shall return the challan marked "*original*" to the tax payer and deposit the tax, interest and penalty (*if any*), into the Treasury and forward the copy marked "*duplicate*" to the assessing authority mentioned in sub-rule (3). The Triplicate copy "*for the Treasury*" shall be retained by the Collecting Agent.

15. *Deduction of Tax Amount from the salary or wages of employees:-*

(1) The drawing and disbursing officer shall be responsible for the deduction of due amount of tax from the pay bill of the employees. The deduction shall be made every month, and the pay or wage of such an employee for the month of February shall not be permitted to be drawn unless the cash for the period of March to February or part thereof or from the month in which the employee has attracted liability to pay the tax to February, as the case may be, has been fully deducted and a statement showing such deduction has been enclosed with the pay bill. The drawing and disbursing officer, shall furnish to the assessing authority not later than the 30th April, a statement relating to the payment of salary made to the Government Servant along with a certificate that the tax payable in respect to the employees for whom they drew during the year immediately preceding has been deducted in accordance with the provisions of the Schedule to the Act. Such statement shall show the name of the employee, the details of salary drawn, the amount the tax deducted there from and the period to which the tax relates. The Commissioner may, if he considers necessary, require a drawing and disbursing officer or treasury officer, as the case may be, to furnish him with a statement relating to the payment of salary made to the Government servants during any specified period. Such statement shall show the name of the employee, the

details of salary drawn, the amount of tax deducted there from and the period to which the tax relates.

- (2) Notwithstanding the provisions contained in rule 13 and sub-rule (1) of this rule the liability of an employee to pay tax shall not cease until the due amount of tax in respect of him has been fully paid to the Government account, and without prejudice to the aforesaid provision, the said amount may be recovered from him if the employer or the assessing authority is satisfied that the amount has not been deducted from his salary or wages.

16. **Collecting Agents:-** (1) The Government Departments and other Agencies mentioned in column 1 of the table below are appointed to be the Collecting Agents of the State Government for carrying out the purposes of the Act, including particularly the collection of the tax from the persons specified against each of them in column 2 thereof.

Table

Sl.	1	2
(1)	The Transport Commissioner appointed by the State Government under the Motor Vehicles Act, 1939.	Holders of permits for transport vehicles specified in entry 17 of the Schedule
(2)	Registrar of Co-operative Societies appointed by the State Government under the Assam Co-operative Societies Act, 1949 (Assam Act 1 of 1950).	Co-operative societies specified in entry 13 of the Schedule to the Act.

- (2) The State Government may, by notification in the official *Gazette* add or omit any entry or entries to the Table under sub-rule (1) and thereupon the said Table shall be deemed to have been amended accordingly.
17. (1) **Notice under section 6(6), 8(3) and 9(4):** - The notice under sub-section (6) of section 6, under sub-section (3) of section 8 or sub-section (2) or sub-section (4) of section 9, shall be issued by the assessing authority in Form VIII.
- (2) **Notice under section 6(5) and section 19B:-** The notice under sub-section (5) of Section 6 or under Section 19B shall be issued by the assessing authority in Form IX.

18. *Notice of demand under section 9(4) etc:* - The notice of demand under sub-section (7) of section 9 and other demand, including any penalty or interest imposed under the Act, shall be issued by the assessing authority in Form X.
19. *Collecting agents to maintain an account of collection of tax etc:-* Every Collecting Agent shall maintain proper accounts of the tax and other amounts collected by him under the Act. He shall also maintain a register in Form XVII in which he shall enter the tax and other amounts as and when collected.
20. *Employer to keep account of deduction of tax from salary of the employees:-* Every employer liable to pay tax shall, maintain a register in which shall be entered the amount of salary and wages paid to each of the persons in his employ and the said register shall contain a column in which shall be shown the amount deducted from the salary and wages of the employee on account of the tax.
5. For Rules, 21 and 22 and the marginal headings thereof, the following shall be substituted, namely:-

PART IV APPEALS AND REVISION

21. *Appeal to the Appellate Deputy Commissioner:* - (1) Subject to the provision of sub-section (1) of section 15, any person aggrieved by an order passed or proceeding recorded under the provision of the Act may prefer Appeal to the Appellate Deputy Commissioner of the area concerned:

Provided that when an Appeal pending before an Appellate Deputy Commissioner is transferred to another Appellate Deputy Commissioner under section 24, the order of such transfer shall be communicated to the appellant or petitioner, to every person affected by the order, the authority against whose orders the Appeal or petition was preferred and the Appellate Deputy Commissioner.

- (2) (i) Every such Appeal shall be in Form XII and verified in the manner specified therein.
(ii) It shall be in duplicate.
(iii) a Treasury Challan in support of having paid the fee calculated at the rate of two percent of the tax, penalty or interest under dispute, subject to a minimum of rupees fifty and maximum of rupees one thousand.
- (3) The Appeal may be sent to the Appellate Authority by registered post or be presented to that authority or to such officer the Appellate Authority, may appoint in this behalf, by the appellant or by his authorized agent or a legal practitioner.

(4) The Appellate Authority shall after giving the appellant a reasonable opportunity of being heard, pass orders as laid down in sub-section (4) of section 15.

22. *Revision to the Commissioner:* - An Application for revision under Section 16 shall be made in Form XII and accompanied by a Treasury Challan in support of having paid the fee calculated at the rate of two percent of the tax, penalty or interest under dispute subject to a minimum of rupees one hundred and maximum of rupees two thousand."

5. In the principle Rules, Rules 23, 24, 25, 26, and 27 shall be deleted.

6. For Rules 28, 29, 30, 31, 32, 33, and 34, and marginal headings thereof, the following Rules shall be substituted, namely:-

PART V

MISCELLEANEOUS

28. *Action for default by a Registered/Enrolled Person:-* If a person, liable to pay tax has willfully failed to get himself registered or enrolled, then without prejudice to the action that may be taken against him under sub-section (6) of Section 6 the assessing authority shall after giving that person a reasonable opportunity of being heard and after such enquiry, as may be deemed fit, or otherwise, assess the tax due to the best of its judgment and serve on him a notice of demand in Form XIV to pay the tax within fifteen days of receipt of the notice. Notice of hearing in such a case shall be issued by the assessing authority of Form XIII. The notice under sub-section (7) of section 6 in respect of persons liable for registration or enrollment shall also be in Form XIII.

29. *Interest on Tax, if failure to deduct or fails to pay the Tax:-* If the assessee does not deduct the tax at the time of payment of salary or wages or after deducting, fails to pay the tax or if an enrolled person fails to pay the tax required by or under the Act, he shall pay in addition to the amount of such tax, interest at the rate of two rupees for every one hundred rupees or part thereof for every month or part thereof from the day/date specified for its payment.

30. *Rectification of mistakes.* - (1) Any assessing, appellate or revisional authority may, at any time within four years from the date of any order passed by him, rectify any clerical or arithmetical mistake on the record:

Provided that no such rectification which has the effect of enhancing an assessment or any penalty or fee shall be made unless the assessing, appellate or

revisional authority has given notice to the assessee of his intention so to do and allowed him a reasonable opportunity of being heard.

(2) Any order passed under sub-rule (1) shall be deemed to be an order passed under the same provision of law under which the original order, the mistake of which was rectified, had been passed.

31. *Shifting of place of work:-* (1) If the holder of a certificate of registration or certificate of enrollment in one area shifts his place of work to another area, he shall within fifteen days of such shifting give notice thereof to the assessing authority from whose office the certificate was issued and shall, at the same time, send a copy of such notice, etc. to the assessing authority exercising jurisdiction over the area to which the place of work is being or has been shifted.

(2) With effect from the commencement of the month immediately succeeding that in which the notice is given, the assessing authority having jurisdiction over the area to which the place of work has been shifted shall exercise all powers and discharge all function pertaining to the determination and recovery of tax, and matter ancillary thereto, in respect of the sender of such notice.

32. *Service of Notices:-* (1) Notices under the Act or the Rules made there under may be served by any of the following methods, namely:

(i) by delivering or tendering a copy of the notice to the addressee or any adult members of his family residing with him or to a person regularly employed by him; or

(ii) by Registered post:

Provided that, if upon an attempt having been made to serve any such notice by any of the above mentioned methods the authority under whose orders the notice was issued is satisfied that, for any other reasons, the notice cannot be served by any of the above mentioned methods, the said authority shall order the service of the notice to be effected by affixing a copy thereof on some conspicuous part of the addressee's place of work or residence last notified by him and such service shall be deemed to have been made on the addressee personally.

(2) When the serving office delivers or tenders a copy of the notice to the addressee personally or to any of the persons referred to in clause (i) of sub-rule (1), he shall require the signature of the person to whom the copy is so delivered or tendered to an acknowledgement of service endorsed on the original notice.

(3) When the notice is served by affixing a copy thereof in accordance with the provision to sub-rule (1) the serving officer shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstance under which he did so and the name and address of the person, if any, by whom the addressee's place of work or residence is or was located or his place of profession, trade, calling, employment or residence was identified and in

whose presence the copy was affixed. The serving officer shall also obtain the signature or thumb impression of the person identifying the addressee's place of work or residence to his report.

(4) The authority under whose orders the notice was issued shall, on being satisfied from the report of the messenger or the postal acknowledgement or by taking such evidence as he deems proper that the notice has been served in accordance with this rule, record the fact and make an order to that effect.

(5) If the authority is not satisfied that the notice has been properly served, he may after recording an order to that effect, direct the issue of a fresh notice.

33. *Grant of Copies:-* (1) If any assessee wants to have a certified copy of a document filed by him or of an order concerning him passed by any authority, he shall make to the authority concerned an Application bearing adhesive court fee stamp of the value of rupee one for an ordinary copy of such or stamp of the value of rupees two for a copy which he desires to be supplied within two days of his applying for the same.

(2) On receipt of the Application the said authority shall inform the Applicant of the amount of the court-fee stamps required under the provisions of sub-rule (3) for supply of the copy. After the Applicant furnishes the requisite amount of court-fee stamp, the said authority shall cause a certified copy of the document or order to be prepared and granted to the Applicant.

(3) Additional fee in court fee stamp shall be payable for the grant of copies at the rates given below:

(a) Copy for the first 200 words or less of the documents ...Two Rupees

(b) For every additional 100 words or fraction thereof ...One Rupee.

34. *Refund of Tax:-* Every claim for refund under Section 21 of the Act, shall be made to the assessing in Form XV and shall be verified in the manner specified therein.

7. In the Schedule of Forms appended to the principal Rules -

For forms I, II, III, IV, V, VI, VII, VIII, IX and the marginal headings thereof, the following shall be substituted, namely :-

The Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970.

FORM-I

[See Rule 3(i)]

APPLICATION FOR REGISTRATION

Under the Nagaland Professions, Trades, Callings and Employments Taxation Act, 1968.

To

The Professional Tax Officer.....

I hereby apply for a certificate of Registration / revision of Certificate of Registration under the above-mentioned Act as per particulars given below:

(PLEASE TYPE OR USE BLOCK LETTERS ONLY)

Name of the Applicant:

Address Building /Street /Road: _____

Municipal Ward: _____

Town/City: _____ Pin code: _____

Sub-division: _____ District: _____

Status of person signing this form Put (✓) mark below the heading whichever is applicable.

Proprietor	Partner	Principal Officer	Agent	Manager	Director	Secretary
☐	☐	☐	☐	☐	☐	☐

Class of Employee

Put (✓) mark below the heading whichever is applicable

Individual	Firm	Company	Corporation	Society	Club	Association
☐	☐	☐	☐	☐	☐	☐

If (registered) under the NST Act, 1967/Central Sales Tax Act, 1956 / Nagaland VAT, the numbers of registration Certificate held:-

N.S.T. R. C. No. / Nagaland VAT RC. No. /CST RC. No. Names and

addresses of other places of work, if any, in Nagaland

	Name	Address
1.		
2.		
3.		
4.		

The above statements are true to the best of my knowledge and belief.

Date Signature Status

(For Office use only).

Registration Certificate No.

Signature of the Officer
Issuing the certificate

ACKNOWLEDGEMENT

(Particulars of name and address to be filled by the applicant).

Received an application for Registration in Form I from:

Name of the applicant:

Full postal address:

Date:

Receiving Officer's Signature

The Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970

FORM-IA

[See Rule 3 (2)]

CERTIFICATE OF REGISTRATION

Registration No.

This is to certify that the Proprietor/Partner/Principal Officer/Agent/ Manager/ Head of the Office/ Establishment/ Club/ Association/ Society/ Corporation/ Company known as and located at has been registered as an employer under the Nagaland Professions, Trades, Callings and Employments Taxation Act, 1968.

The holder of this certificate has additional places of work at the following address:

.....
.....

The employer shall in respect of each month furnish return in the prescribed form separately.

The tax shall be payable monthly with the return and receipted challan in token of payment of the tax shall be attached to the return.

Seal :

Place :

Date :

Signature

Designation

The Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970

FORM-II

[See Rule 4 (1) and 6 (2)]

APPLICATION FOR ENROLMENT UNDER THE NAGALAND PROFESSIONS, TRADES, CALLINGS
AND EMPLOYMENTS TAXATION ACT, 1968.

To
The Profession Tax Officer,
.....

I hereby apply for a certificate of enrolment/revision of certificate of enrolment under the
above-mentioned Act as per particulars given below:

1. Name of the Applicant

2. Full Postal Address

3. Date of birth and Age

4. Profession, Trade or Calling

5. Period of standing in profession in year and months

6. Numbers of others place of works (*Please give the address of the places*)

7. Annual turnover of all sales/Purchases.

*8. Number of workers engaged in the factory.

*9. Number of employees in the establishment

*10. If Cooperative Society whether State level / District level

*11. Number of Vehicles for which permit under M. V. Act is held:

Three Wheelers:

Trucks and Buses:

Total:

*12. Enrolment No. of previous certificate if any

*13. If registered under:

NST Act 1967

R.C. No. _____

CST Act 1956

R.C. No. _____

NVAT Act, 2005

R.C. No. _____

*14. If simultaneously engaged in the employment of more than one employer, the name and address of all such employers and the monthly salary received from each of them:

*15. Grounds on which revision is sought:

The above statements are true to the best of my knowledge and belief.

Dated:

Signature with status.

*Please fill up whichever is applicable.

(FOR OFFICE USE ONLY)

Enrolment Certificate No.	DATE:
Amount of Tax Payable: ₹.	Date by which to pay:

Date of Enrolment

Signature of issuing Officer

ACKNOWLEDGEMENT

(Particulars of name and address to be filled by Applicant)

Received an Application for enrolment in Form.-II

Name :

Application No:

Address:

Dated:

Signature of receiving Officer

The Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970

FORM II – A
[(See Rule 4(4))]

CERTIFICATE OF ENROLMENT

Enrolment No.

This is to certify that..... engaged in/the Profession/Trade/Calling known as/are/employment with located at is aowns / operates and has been enrolled under the Nagaland Professions, Trade Callings and Employment Taxation Act, 1968.

The holder of this certificate has additional places of work at the following address:

.....
.....

The holder of this certificate shall pay the tax at the rate of ₹..... per annum on or before the 30th September of every year/ on or before in the manner prescribed in Rule 14 of the Nagaland Professions, Trades, Calling and Employments Taxation Rules, 1970.

Seal :

Place:

Signature

Date:

Designation.....

***NOTE:** Strike out whichever is not applicable.

FORM III
(See Rule 10)

CERTIFICATE TO BE FURNISHED BY A PERSON TO HIS EMPLOYER

I
(Name) (Address)
hereby certify that I am engaged in the profession / trade / callings of specified in entry of Schedule I appended to the Nagaland Professions, Trades, Callings and Employments Act, 1968 and that the rate of tax payable by me under the said entry, namely ₹.....(Rupees) per annum is more than the rate of tax payable by me under entry 1 in the Schedule in respect of my employment with

(Name of employer)

(Address)

I also certify that I shall get myself enrolled and shall pay the Tax/ I have got myself enrolled under Enrolment Certificate No. dated and have paid the tax/ shall pay the tax.

Place:

Date:

(Signature)

Note: Strike out whichever is not applicable.

The Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970.

FORM -IV

(See Rule -10)

CERTIFICATE TO BE FURNISHED BY PERSON WHO IS SIMULTANEOUSLY ENGAGED IN EMPLOYMENT OF MORE THAN ONE EMPLOYER.

I, hereby certify that I am engaged in employment with the following employers, namely:

Name of Employer

Address of the Employer

1.

2.

3.

4.

5.

I shall get myself enrolled and shall pay the tax

I also certify that.....

I have got myself enrolled under Enrollment Certificate No. dated..... have paid the tax/shall pay the tax.

Place:

Date:

Signature

Note: Strike out whichever is not applicable.

The Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970.

FORM -V

(See Rule 12)

RETURNS OF TAX PAYABLE BY EMPLOYER UNDER SUB-SECTION (1) OF SECTION 8 OF THE NAGALAND PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION ACT, 1968.

Return of tax payable for the month ending on

Name of the employer

Address

Registration Certificate No. date

Number of employees during the month in respect of whom the tax is payable is as under:-

Employees whose monthly salaries or wages both are:	Numbers of employees	Rate of tax per month	Amount of tax deducted
(i) Exceeds ₹ 4000/- but does not exceed ₹ 5000/-			
(ii) Exceeds ₹ 5000/- but does not exceed ₹ 7000/-			
(iii) Exceeds ₹ 7000/- but does not exceed ₹ 9000/-			
(iv) Exceeds ₹ 9000/- but does not exceed ₹ 12000/-			
(v) Exceeds ₹ 12000/-			

Total = ₹

Add Simple interest payable (if any) on the above
amount at two percent per month or part thereof
(vide Section II of the Act)

Grand Total ₹

Amount paid under Challan ₹ dated

I certify that all the employees who are liable to pay the tax in my employ during the period of return have been covered by the forgoing particulars. I also certify that the necessary revision in the amount of tax deductible from the salary or wages of the employees on account of variation in the salary or wages earned by them has been made wherever necessary.

I, Shri solemnly declare that the above statements are true to
the best of my knowledge and belief.

Place : Signature :
(Employer)

Date : Status :

(FOR OFFICIAL USE)

The return on verification

Tax assessed	₹
Tax paid	₹
Balance	₹

Assessing Authority

Amount of tax payable / paid with / without interest	
Bank / Cash Receipt No. _____ date _____	
Class of enrolled person (whether individual, partnership firm, company and others, etc.)	
VAT No. _____	
I hereby certify that the information furnished above is true to the best of my knowledge and belief.	
Signature	_____
Status	_____
Date	_____

The Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970.

FORM V-A

(See Rule 12)

RETURN TO BE FURNISHED BY AN ENROLLED PERSON / EMPLOYEE UNDER SECTION 8(1) OF THE NAGALAND PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION ACT, 1968.

1. Return for the year ending on : _____
2. Name of the enrolled person : _____
3. Full address and Telephone No : _____
4. Enrollment Certificate No : _____
5. Profession, Trade, etc. (Specify) : _____

Amount of tax payable / paid vide Challan No. _____ date _____ on

_____ Bank / Cash Receipt No. _____ date _____

Class of enrolled person (whether individual, partnership firm, company and others, etc.)
(Specify): _____

6. VAT No. _____

I, certify that the information furnished above
is true to the best of my knowledge and belief.

Signature

Status

I hereby declare that all the employees who are liable to pay the tax in my employ during the period of return have been covered by the foregoing particulars and that the tax has been paid in the amount of _____ and that I have not received any salary or wages or other remuneration from any other source during the period of return.

I hereby declare that the above statements are true to the best of my knowledge and belief.

The Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970.

FORM VI

CHALLAN

[See Rules 13 and 14] To be printed in quadruplicate

**0028. OTHER TAXES ON INCOME AND EXPENDITURE-PROFESSION TAX
TREASURY/SUB-TREASURY**

Challan of tax paid to (.....) at Agent, State Bank of India

Name and Address of the assessee

Registration Certificate No.

Enrolment Certificate No.

By whom tendered	Tax due for period.....	Due date
	Tax ₹	
	Interest ₹	
	Penalty ₹	
	Comp. Money ₹	
Signature	Total Amount ₹	

(FOR TREASURY/COLLECTING AGENT'S USE ONLY)

Received ₹(in words)	Received ₹(in figures)

Challan No.	Date of entry
Treasurer/Accountant/Treasury Officer/Agent/Manager/Collecting Agent	

The Nagaland Professions, Trades, Callings and Employment Taxation Rules, 1970.

FORM VIII

(See Rule 16)

NOTICE FOR HEARING TO AN EMPLOYER UNDER SUB-SECTION (6) OF SECTION 6 / SUB-SECTION (3) OF SECTION 8, / SUB-SECTION (2) OR SUB-SECTION (4) OF SECTION 9 OF THE NAGALAND PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION ACT, 1968

To

.....
.....

Registration Certificate No. (if any)

- (a) Whereas being liable to registration you have deliberately given, false information in your Application under section 6

I hereby give you notice to attend in person or through an authorized representative and show cause why a penalty not exceeding rupees one thousand should not be imposed upon you under sub-section (7) of the section 6.

- (b) Whereas I am not satisfied that the return furnished by you for the month/period is/are correct and complete.

I hereby give you notice to attend in person or through an authorised representative along with the accounts, papers and other evidence in support of your return(s).

- (c) Whereas you have willfully failed to get yourself registered/ having been registered you have failed to file the return(s) within the required time, for the month/period.....

I hereby give you notice to attend in person or through an authorized representative and show cause why a penalty not exceeding rupees five for each day of delay not be imposed upon you

I hereby give you notice to attend in person or through an authorised representative along with the accounts and other evidence relating to your employees and the account and other evidence relating to your employees and the monthly gross expenditure, incurred over the disbursement of salaries and wages to them.

Please take notice that ex-parte orders may be passed in the event of default to appear personally or through an authorised representative on..... at.....

(SEAL)

Date

Place

Signature

Designation

The Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970.

FORM IX
(See Rule 17)

**NOTICE FOR SHOWING CAUSE UNDER SUB-SECTION (5) OF SECTION 6 OR SECTION 19B OF
THE NAGALAND PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION ACT,
1968.**

To

.....
.....
.....

(Address)

Whereas being a registered employer/enrolled person, you have failed to pay Tax within the required time.

You are hereby given notice to show cause why a penalty of ₹ should not be imposed on you according to Law.

Whereas being liable to registration / enrolment under section 6 of the Nagaland Professions, Trades, Callings and Employments Taxation Act, 1968, you have failed to apply for a certificate of Registration / Enrolment within the required time:

You are hereby given notice to show cause why a Penalty not exceeding ₹ 100/- / ₹ 50/- for each month of delay should not be imposed on you according to law.

Please take notice that the cause shown by you will be heard by the undersigned on at

(Seal)

Place:

Signature _____

Date:

Designation _____

8. Insertion of new Forms-X, XI, XII, XIII, XIV, XV, XVI, XVII.- after Form IX, the following new Forms shall be inserted, namely: -

The Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970.

FORM- X

(See Rule 18)

**NOTICE OF DEMAND FOR PAYMENT OF TAX, INTEREST, AND PENALTY UNDER THE
NAGALAND PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION ACT, 1968.**

To

Registration Certificate No.

Enrolment Certificate No.

Please take notice that your

Assessment :

Appeal :

Revision :

Rectification :

Penalty :

Proceedings for the period..... has been duly disposed of under section/ under Rule..... you are hereby directed to deposit the following amount in the Government Treasury within 15 days of receipt of this notice:

(i) Tax assessed ₹

(ii) Interest payable, if any ₹

(iii) Penalty, if any ₹

Total: ₹

Less amount already paid, if any

Net Demand/Excess Amount

In words

(SEAL)

Place:

Signature

Date:

Designation

The Nagaland Professions, Trades, Callings and Employments Taxation Rules 1970

FORM XI

[See Rule 12(2)]

Office of

Dated.....

PROPOSITION NOTICE

To

M/s

Whereas you have failed to comply with the terms of the Notice in Form VIII served upon you/whereas in the opinions of the undersigned the accounts and papers produced by you in response to the notice in Form VIII are incorrect or unreliable, it is proposed to assess the tax payable by you to the best of judgment as follows:

(a) Reasons for non-acceptance of the return (*specify*)

(b) Basis of the proposed assessment (*specify*)

You are hereby called upon to show cause against the proposed assessment adducing evidence, if any, either in person or through a legal Practitioner or an agent authorized in writing at failing which it will be presumed that you have no objection to the proposed assessment and orders deemed fit will be passed.

Place:

Dated:

Assessing Authority

The Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970

FORM XII

[See Rule 21 & 22]

APPEAL / REVISION APPLICATION AGAINST AN ORDER OF ASSESSMENT / APPEAL/ PENALTY / INTEREST.

To

I hereby Appeal/ apply for revision and furnish the necessary particulars:

- (i) Registration Certificate No. Enrolment Certificate No.
- (ii) Name of the Employer and status
- (iii) Style of Profession, Trade, Calling etc.
- (iv) Location and address
- (v) Period involved under impugned order against which Appeal/ revision is preferred
i.e. from to
- (vi) (a) Name of the authority who passed the impugned order
- (b) Date of the passing of the impugned order.....
- (c) Date of Service of Notice of Demand
- (d) Amount of (i) Tax
- (ii) Penalty
- (iii) Interest
- Total**
- (e) Amount of admitted Tax
- (f) Amount paid (i) Tax
- (ii) Penalty
- (iii) Interest
- (g) Amount in dispute
- Grounds

An original certified copy of the impugned order is attached

The above statement is true to the best of my knowledge and belief and the tax, penalty and interest payable by me has been paid in full.

Place Signature

Date Status

Note: 1. The Appeal/Revision Application accompanied by the order Appealed/revision against in original or by a certified copy thereof unless the omission to produce such order or copy is explained to the satisfaction of the appellate/revision authority.

2. The Appeal/Revision should be written in English and should set forth concisely and under distinct heads the grounds of Appeal/ revision without any argument or narrative and such grounds should be numbered consecutively.

3. (i) The Appeal/Revision shall be in duplicate

(ii) The Appeal shall be accompanied by treasury Challan in support of having paid the fee calculated at the rate of 2% of the tax, penalty, or interest under dispute, subject to a minimum of ₹ 50/- and maximum of ₹ 1, 000/-

(iii) An Application for Revision shall be accompanied by a Treasury Challan in support of having paid the fee calculated at the rate of 2% of the tax, penalty or interest under dispute subject to a minimum of ₹ 100/- and maximum of ₹ 2,000/-.

The above statement is true to the best of my knowledge and belief and the tax, penalty and interest payable by me has been paid in full

Signature

Place

Status

Date

The Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970.

FORM XIII

[See Rule 23]

**NOTICE OF HEARING UNDER RULE 23 OF THE NAGALAND PROFESSIONS, TRADE, CALLINGS
AND EMPLOYMENTS, TAXATION RULES, 1970 TO A PERSON WHO HAS FAILED TO GET
HIMSELF ENROLLED**

To

.....
.....
.....

*(a) Whereas I am satisfied that you are liable to payment of tax and enrolment under section 6 (2) of the Nagaland Professions, Traders, Callings and Employments Act, 1968:

And whereas you have failed to get yourself enrolled and to pay the tax due from you:

You are hereby given notice to appear in person or through an authorised representative on..... atbefore the undersigned with accounts registers, documents and other evidence as have been maintained by you.

*(b) Whereas I am satisfied that being liable to enrolment you have deliberately given false information in the Application submitted under section 6;

You are hereby given notice to appear in person or through an authorized representative on..... atbefore the undersigned and show cause why a penalty not exceeding rupees one thousand should not be imposed upon you

(SEAL)

Place

Signature

Date

Designation

**Strike off whichever is not applicable.*

The Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970.

FORM XIV

(See Rule 23)

**NOTICE OF DEMAND UNDER RULE 23 OF THE NAGALAND PROFESSIONS, TRADE, CALLINGS
AND EMPLOYMENTS RULES, 1968 TO A PERSON WHO HAS FAILED TO GET HIMSELF
ENROLLED.**

To

.....
.....
.....

Whereas the proceedings against you under rule 23 have been disposed of on
..... and an amount of tax of ₹ has been assessed as
payable by you in respect of the period.....

You are hereby directed to pay the said amount within a period of 15 days of the
receipt of this notice, failing which appropriate action will be taken against you for the
recovery of the amount.

(SEAL)

Place :

Signature

Date :

Designation

The Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970

FORM XV

(See Rule 29)

CLAIM FOR REFUND

1. Name of the claimant:
2. If refund is sought in pursuance of an order of assessment:
 - (i) No. and date of order of assessment.
 - (ii) Date of notice of final assessment and refund order.
 - (iii) Date on which the notice of final assessment and refund order was served on the claimant.
 - (iv) Amount of refund ordered.
3. If refund is sought in pursuance of an order passed in appeal or revision:
 - (i) No. and date of order of the appellate or revisional authority
 - (ii) Date of revised notice of final assessment and order of refund.
 - (iii) Date on which the notice of final assessment and order of refund was served on the claimant.
 - (iv) Amount of refund due.

Signature of the Claimant

Signature of the Authorized Representative, if any.

VERIFICATION

I/We the claimant(s) do hereby declare that what is stated herein is true to the best of my/our knowledge and belief.

Verified today the day of 20

Signature of the Claimant

Signature of the Authorised Representative, if any.

Note: - This should be accompanied by the order of assessing, appellate or revisional authority in pursuance of which the claim is preferred.

The Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970

FORM XVI

(See Section 10 and Rule 25)

NOTICE TO AN EMPLOYER OR A PERSON WHEN IT IS PROPOSED TO PASS AN ORDER WHICH AFFECTS HIM ADVERSELY UNDER SECTION 10 OF THE NAGALAND PROFESSIONS, TRADE, CALLINGS AND EMPLOYMENTS TAXATION ACT, 1968 AND RULE 25 OF THE NAGALAND PROFESSIONS, TRADE, CALLINGS AND EMPLOYMENTS TAXATION RULES, 1970.

To

.....

.....

Registration Certificate No. Enrolment Certificate No.

1. Whereas it appears that in the.....order dated the passed/given by for the period from to In your case there is the following mistake, namely: -

2. Whereas it has been noticed that you have been under-assessed to the tax payable by you under Nagaland Professions, Trades, Callings and Employments Taxation Act, 1968 for the period from..... under the order passed on.....

You are hereby given notice under section 9 of the said Act/Rule 25 of the said Rules that if you wish to prefer any objection against the proposed revision/rectification, you should attend either personally or through an authorized representative at the office of the undersigned at..... onday of (place)

Gist of revision/rectification proposed to be made:

(SEAL)

Place

Signature

Date

Designation

.....

The Nagaland Professions, Trades, Callings and Employments Taxation Rules, 1970.

FORM XVII

(See Rule 19)

REGISTER OF COLLECTION TO BE MAINTAINED BY A COLLECTING AGENT UNDER NAGALAND

PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION ACT, 1968.

Date	Name of the person from whom the tax or other amount is collected.	Number of Enrolment Certificate of the person from whom collection is made.	Amount collected	Whether tax, interest or penalty.	Period to which the Payment relates.
(1)	(2)	(3)	(4)	(5)	(6)

Sd/-

K. ASHI KHIEYA

Officer-On-Special Duty (Revenue)