

NAGALAND FINANCE (SALES TAX) RULES, 1970

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1. Short title, extent and commencement :-

- (1) These rules may be called the Nagaland Finance (Sales Tax) Rules, 1970.
- (2) These rules shall apply to the whole of Nagaland.
- (3) These rules shall come into force with effect from 1st April, 1970.

2. Definitions :-

In these rules unless there is anything repugnant in the subject or context

- (1) 'Act' means the Nagaland Finance (Sales Tax) Act, 1967 ;
- (3) 'Assistant Commissioner' means an Assistant Commissioner of Taxes referred to in R. 3 and any person appointed by that designation by the State Government under S. 3 ;
- (4) 'Form' means a form prescribed in the Schedule appended to these rules ;
- (5) 'Government Treasury' means in respect of a dealer the treasury or sub-treasury of the area where the dealer's place of business or, if he has more than one such place, his chief branch or head office in Nagaland, is situated ;
- (6) 'Inspector' means the Inspector of Taxes referred to in R. 3 and any person appointed by that designation by the State Government under S. 3 ;
- (7) 'Officer' means an officer mentioned in R. 3 ;
- (8) 'Return period' means the period for which returns are to be furnished by a dealer ; Published in the Nagaland Gazette, Extraordinary No, 67, dated the 16th March, 1970.
- (9) 'Rule' means a rule of these rules ;
- (10) 'Section' means a section of the Act ;
- (11) 'Superintendent' means, in respect of a dealer, a Superintendent of Taxes referred to in R. 3 and any person appointed by any of these designations by the State Government under S. 3 and within whose jurisdiction the dealer's place of business is situated or, if the dealer has more than one such place the Superintendent within whose jurisdiction chief branch or head office in Nagaland of such business is situated or if the dealer has no place of business within the State of Nagaland the Superintendent who has been so notified by the Commissioner under R. 4 ;
- (12) 'Warehouse' means any enclosure or building in which a dealer keeps his stock of taxable goods for sale.

3. Taxing authorities :-

The State Government may, in exercise of the powers conferred by S. 3 of the Act, appoint by notification in the official Gazette, the following classes of officers to assist the Commissioner :

- (i) Assistant Commissioner of Taxes ;
- (ii) Superintendent of Taxes ;
- (iii) Inspector of Taxes.

4. Delegation of powers :-

Subject to the provisions of the Act and the rules made thereunder the Commissioner may, by notification in the official Gazette, delegate the powers to be exercised by above classes of officers and shall by like notification specify the area or the persons in respect of which powers are to be exercised by each of the above classes of officers.

5. Registration :-

(1) An application for registration under S. 5 shall be in Form I and it shall be addressed to the Superintendent.

(4) The persons making an application for registration shall specify the capacity in which the application is made, signed and verified.

(6) Each certificate shall bear a number and distinctive registration mark. The distinctive registration mark to be entered on a certificate shall be such as may be assigned by the Commissioner for each local area.

(7) A certificate shall be issued for each place of business and it shall be kept at the place of business to which it relates.

(8) Any registered dealer may obtain on payment of the fee referred to in R. 18 (d) a duplicate copy of any certificate which has been issued to him and which may have been lost, destroyed or defaced.

(9) When a registered dealer applied for cancellation or amendment of his certificate of registration, he shall submit the certificate along with his application to the Superintendent.

(10) When a registered dealer furnishes any information as required by S. 40, he shall send along with his report the certificate of registration to the Superintendent for amendment, cancellation or replacement, as the case may be.

(11) Register of certificates of registration issued shall be maintained by the Superintendent in Form III.

(12) Every registered dealer shall hang up his registration

certificate in his business in a conspicuous place.

6. Returns :-

(1) Every registered dealer shall furnish returns of turnover of taxable goods under S. 8 to the Superintendent in Form IV.

(2) The return during the first year of operation of the Act shall be furnished for such period and within such time as may be notified by the Commissioner in the official Gazette and thereafter half yearly so as to reach the Superintendent on or before the dates specified below : For the half year ending 31st March 30th April. For the half year ending 30th September 31st October.

(3) All returns required to be furnished shall be signed and verified as in the case of an application for registration under Rr. 5 (2) and 5(4).

(4) Assessment orders passed under the provisions of the Act shall be made in Forms V-A and V-B.

7. Appeal :-

(1) An appeal against an order of assessment or penalty passed by the Superintendent shall lie to the Assistant Commissioner.

(2) A memorandum of appeal may be presented to the appellate authority by appellant or by an agent or it may be sent by post.

(3) The memorandum of appeal shall be in Form VI.

(4) The memorandum of appeal shall be accompanied by a certified copy of the order appealed against and the fee prescribed in R. 18 (1).

(6) When an appellant does not comply with any of the requirements of R. 7 (3), 7 (4) or 7 (5) in presenting the appeal, it may be summarily rejected.

8. Revision :-

(2) A petition for revision shall be presented, signed, verified and endorsed as in the case of an appeal. It shall be accompanied by a certified copy of the order objected to and the fee prescribed in R. 18(1).

(3) A petition for revision may be summarily rejected where the requirements of any of the R. 8 (1) or 8 (2) are not complied with

on presentation of the petition.

(4) When a petition for revision is not disposed of under R. 8 (3), date and place shall be fixed for hearing.

(5) The revisional authority may, from time to time, adjourn the hearing and make or cause to be made such further enquiry as may be deemed necessary.

9. Notice of demand :-

The notice of demand shall be in Form VII.

10. Payment, method of :-

(1) The dues referred to in the Act shall be paid direct into Government Treasury by Challans. No payment of such dues shall be accepted at the office of the Commissioner, Assistant Commissioner or Superintendent.

(2) Challan for making payment shall be in Form VIII and shall be obtainable at any Government Treasury or at the office of the Superintendent.

(3) Challans shall be filled in quadruplicate. Two copies duly signed as proof of payment shall be returned to the dealer, and the other two retained by the Treasury or Sub-Treasury.

(4) One of the copies retained by the Treasury or Sub-Treasury shall be transmitted to the Superintendent on the following day of payment.

(5) Every Treasury and Sub-Treasury Officer shall send an advice list to the Superintendent of the area on the 5th of every month showing the amounts received in the previous month. The advice list shall contain the challan No. and date, the name of the dealer and the amount paid.

(6) Every Superintendent shall record the receipt of the challans in the Daily Collection Register indicating the No., date and amount of each challan. The Daily Collection Register shall be maintained in Form IX.

(7) Every Superintendent shall maintain an Assessment, Demand and Collection Register in Form X.

11. Refunds :-

(2) An application for refund shall be signed and verified.

(3) No claim to any refund shall be allowed unless it is made within one year from the date of the original order of assessment or within one year of the final order passed on appeal or revision, as the case may be, in respect of such assessment.

(4) When the Superintendent is satisfied that the refund claimed is due, wholly or in part, he shall, subject to the provision of R. 11 (6), record an order sanctioning the refund.

(5) When an order for refund has been passed, a refund voucher in Form XI shall be issued in favour of the claimant, if he desires payment in cash. An advice list shall, at the same time, be forwarded to the Treasury or Sub-Treasury Officer concerned.

(6) When the claimant desires to adjust the amount of refund due to him against any amount payable by him, the Superintendent shall set off the amount to be refunded or any part of the amount against the tax, if any, remaining payable by the claimant.

(7) A register of refund shall be maintained in Form XII wherein particulars of all applications for refund and the orders passed thereon shall be entered.

(8) When the amount to be refunded exceeds two hundred and fifty rupees, the application together with relevant records shall be submitted to the Assistant Commissioner for orders.

12. Prosecution :-

(1) A register in Form XIII shall be maintained showing the prosecution instituted and offences compounded under the Act.

(3) The sum referred to in R. 12 (2) shall be paid by the dealer to a Government Treasury in the manner indicated in Rr. 10(1) and 10 (3) and a receipt copy of the challan shall be produced by him in proof of payment.

13. Maintenance, preservation and inspection of accounts, etc :-

(1) Every dealer shall issue cash or credit memo in respect of all sales made by him.

(2) In requiring the production by any dealer of his accounts or documents, etc., strict regard shall be paid to the necessity of not disturbing the business of the dealer or the work of the staff any more than is necessary for the purpose of ascertaining the required

information.

(3) The accounts referred to in S, 33 shall be preserved for a period of 8 (eight) years,

14. Information to be furnished :-

The information required to be furnished under S. 40 shall be furnished to the Superintendent and within fourteen days of the occurrence of the event in respect of which the information is to be furnished.

15. Notices :-

Notices or requisition under the Act or the rules may be served by any of the following methods :

(a) by delivery to the addressee or his agent, by hand or a copy of the notice,

16. Regulations for payment of specified goods :-

(3) The Superintendent or Inspector shall thereupon countersign the railway receipt, bill of lading or other document and shall seal it with his official seal. Both copies of the declaration made by the dealer shall be endorsed with the number of the railway receipt, bill of lading, or other document, as the case may be, and the date of countersignature of the aforesaid document and they shall be signed by the Superintendent or Inspector and sealed with his official seal ; one copy of the declaration shall thereupon be returned to the dealer and the other copy retained by the Superintendent or Inspector.

(4) Notwithstanding anything contained in sub-R. (1), the Superintendent may, for good and sufficient reason, authorise any person to transport any consignment of taxable goods exceeding the quantity prescribed in sub-R (I) from any railway station, post office or air port in Nagaland.

17. Delegation and exercise of powers :-

(1) The powers to call for returns, to make assessment, to cancel or rectify them, to impose penalty and to order maintenance of accounts shall not be delegated to any officer below the rank of Superintendent.

(2) The officer to whom powers may be delegated under S. 41 shall exercise the power subject to the provisions of the Act and the

rules thereunder and to such restrictions as may be imposed by the Commissioner in delegating the powers.

18. Fees :-

(2) No fee shall be payable in respect of any objection, written or verbal, made in reply to a notice or in respect of any spontaneous application which asks only for information and does not seek any specific relief.

19. Copies of orders :-

(1) The first copy of any assessment if and when applied for and the first copy of the appellate or revisional order will be supplied to the dealer free of charge.

(4) The fees payable under Cls. (a) and (b) of sub-R. (1) of R. 18 shall be deposited into the Treasury or Sub-Treasury under the head 'XII-Sales Tax Taxes under the Nagaland Finance (Sales Tax) Act'. All other fees payable under the Act or the rules shall be paid in Court fee stamps.

20. Place of assessment :-

A dealer shall ordinarily be assessed by the Superintendent within whose jurisdiction his business is situated. Where a dealer has more than one such place of business, he shall be assessed by the Superintendent within whose jurisdiction his chief place or head office in Nagaland of such business is situated and when the dealer has no place of business in Nagaland, by such Superintendent as the Commissioner may, by notification in the official Gazette, so appoint.

21. Claims for deduction :-

A dealer who wishes to claim deduction on the ground that the taxable goods were not sold in the State but despatched outside the State shall, on demand, furnish in respect of such despatch the following particulars, namely :

(i) the name of the railway, or air station (and of booking office of separate from station of despatch) and station of delivery

(ii) the name of the railway or air receipt or bill of lading and invoice number with date ;

(iii) the names of consignor and the consignee ; and

(iv) the description and quantity or weight of the goods consigned

with their value.

22. Rounding off :-

(1) In determining the amount of turnover fraction of a rupee below fifty paise shall be ignored and fraction of a rupee equal to or exceeding fifty paise shall be taken as a whole rupee.

(2) In determining the amount of tax payable or in allowing any refund under this Act, an amount equal to or less than two paise shall be ignored and an amount more than two paise shall be taken as five paise.

23. Appeal to the State Government :-

(1) Every appeal to the State Government under S. 21 of the Act shall be in Form XV and addressed to the Secretary to the Government of Nagaland, Finance Department.

(3) The memorandum of appeal shall be accompanied by either the order in original, against which it is made or a duly authenticated copy thereof.