

## The Nagaland Value Added Tax Rules, 2005

In exercise of the powers conferred by sub-section (I) of section 96 of the Nagaland Value Added Tax Act, 2005 (Nagaland Act No. 4 of 2005), and all other powers enabling him in this behalf, the Governor of Nagaland hereby makes the following rules to carry out the purposes of the said Act, namely.-

### CHAPTER-I PRELIMINARY

**1. Short title, extent and commencement.** - (1) These rules may be called the Nagaland Value Added Tax Rules, 2005.

(2) They shall extend to the whole of Nagaland.

(3) They shall come into force on the 1<sup>st</sup> day of April, 2005.

**2. Definitions.** - In these rules unless there is anything repugnant in the subject or context-

(a) “Act” means the Nagaland Value Added Tax Act, 2005 (Nagaland Act No. 4 of 2005).

(b) “Assessment” includes self assessment of value added tax by the assessee, re-assessment, provisional assessment, audit assessment, escaped assessment, best judgment assessment and any order of assessment in which the tax assessed is nil; determination of interest on the tax assessed or re-assessed;

(c) “Appropriate Appellate Authority”, in respect of any particular dealer, means such Assistant Commissioner (Appeals) or Deputy Commissioner (Appeals) to whom an appeal objecting to an order affecting him under the provisions of the Act by an authority or any order of assessment passed by the appropriate assessing authority, as the case maybe, lies under sub-section (1) or sub-section (4) of section 73 of the Act.

(d) “Appropriate Assessing Authority” in respect of any particular dealer, means the Assistant Commissioner or the Superintendent of Taxes, as the case may be, within whose jurisdiction such dealer’s place of business is situated or, if such a dealer has more than one place of business in Nagaland, the Assistant Commissioner or the Superintendent of Taxes within whose jurisdiction the chief branch or the head office in Nagaland of such business is situated.

(e) “Appropriate Government Treasury” means-

- (i) in the case of a dealer in district Headquarters
  - (a) a Treasury or a branch or subsidiary of the State Bank of India or any other scheduled Banks (hereinafter referred to as designated Bank) authorized by the State Government by notification in the official gazette, for all payments under the Act, and
  - (b) such head office, main office, branch or branches of any bank as maybe notified by the State Government for the purpose of accepting deposits and payments under the Act, subject to such restrictions if any as may be specified in the said notification, and
- (ii) in other cases the Treasury or sub-Treasury of the subdivision where the dealer's place of business is situated, or in the event of a dealer having more than one place of business, where the chief branch or head office of the business is situated.
- (f) "certificate officer" has the same meaning as in clause (3) of section 3 of the Bengal Public Demands Recovery Act, 1913 (Bengal Act 3 of 1913).
- (g) "certified copy" means the original copy of the order received by the party or copy (including a Photostat copy) thereof duly authenticated by the Head Assistant or by any officer of the concerned department.
- (h) "earlier laws" means any of the Acts repealed under sub-section (1) of section 100 of the Act;
- (i) "form" means a form appended to these rules;
- (j) "Inspector" means the Inspector of Taxes and includes Senior Inspector of Taxes appointed to such designations by the State Government under sub-section (3) of section 3 of the Act to assist the Commissioner.
- (k) "return period" means in relation to any dealer the period for which returns are to be furnished by such dealer under Chapter-V of these rules;
- (l) "section" means a section of the Act;
- (m) "Superintendent of Taxes" means in respect of a dealer, a Superintendent of Taxes referred to in rule 3, and includes a Senior Superintendent of Taxes appointed to such designations by the State Government under sub-section (3) of section 3 of the Act and within whose jurisdiction the dealer's place of business is situated, or if the dealer has more than one such place, the Superintendent of Taxes or the Senior Superintendent of Taxes as the case may be within whose jurisdiction the 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 or the Senior Superintendent of taxes as the case may be notified by the Commissioner.

**Chapter-II**  
**VAT Authorities**  
**Superintendence and Control of Administration, Jurisdiction, Delegation and matters relating to the Tribunal.**

**3. (1) There shall be the following VAT authorities to assist the Commissioner:-**

- i. Additional Commissioner of Taxes,
- ii. Deputy Commissioner of Taxes,
- iii. Deputy Commissioner of Taxes (Appeals),
- iv. Assistant Commissioner of Taxes (Administration),
- v. Assistant Commissioner of Taxes (Assessment),
- vi. Assistant Commissioner of Taxes (Check post),
- vii. Assistant Commissioner of Taxes (Appeals),
- viii. Assistant Commissioner of Taxes (Mobile Squad),
- ix. Senior Superintendent of Taxes,
- x. Superintendent of Taxes,
- xi. Senior Inspector of Taxes,
- xii. Inspector of Taxes,
- xiii. Any other persons appointed as such by the State Government.

**(2) Superintendence and Control.** – The Commissioner shall superintend the administration and the collection of taxes leviable under the Act and shall control all persons appointed to assist him thereunder. For the purposes of sub-section (2) of section 3, the State shall be divided into the following three VAT Zones comprising districts as mentioned against each Zone namely:

<b>VAT Zone</b>	<b>Name of districts comprising the Zone</b>
1. Kohima	Kohima, Phek and Wokha
2. Dimapur	Dimapur, Peren and Mon
3. Mokokchung	Mokokchung, Tuensang, Kiphire, Longleng and Zunheboto.

Each Zone shall be headed by an Assistant Commissioner of Taxes and each district by a Superintendent of Taxes but for a district having more than one ward there shall be Superintendents for each ward.

## **Delegation of Commissioner's Power:**

**4. Restrictions and conditions subject to which power is to be delegated by the Commissioner.** - (1) Subject to the provisions of the Act and the rules made there under, the Commissioner may, by notification in the Official Gazette, delegate the powers to be exercised by the classes of VAT authorities specified under rule 3 and shall, by like notification, specify the area in which powers are to be exercised.

Provided that the Commissioner shall not delegate his powers under Section 78 of the Act to any officer below the rank of Deputy Commissioner.

(2) The powers to call for returns, to make assessments to cancel or rectify them, to impose a penalty, interest, to compound offences and to order maintenance of accounts shall not be delegated to any officers below the rank of Superintendent.

**5. Mobile Squad.** - (1) The State Government may constitute a mobile squad for discharging the functions referred to in sub-rule (3).

(2) The Mobile Squad shall consist of an Assistant Commissioner and such number of other persons appointed under sub-rule (1) of rule 3 to assist the Commissioner as the State Government may deem fit to appoint.

(3) The Mobile Squad may, on information or of its own motion or when the State Government or the Commissioner so directs, carry out investigation or hold inquiry into any case of alleged or suspected evasion of tax as well as malpractices so connected there with, and send a report in respect thereof to the Commissioner.

(4) The Mobile Squad may, for the purpose of carrying out any investigation or inquiry under sub-rule (3), exercise all the powers under sections 54, 64, 65, sub-sections (6), (12), (13), and (15) of section 66, and sections 67, 84 and 86 of the Act.

(5) The Commissioner may, on receipt of a report under sub-rule (3) require the Mobile Squad to transfer to him any accounts or registers or documents relating to the said report seized by the Mobile Squad, and such accounts, registers or documents shall be retained by the Commissioner for further period if necessary, subject to the provisions of section 64 of the Act.

(6) Notwithstanding anything contained in sub-rule (2) of rule 3, the Assistant Commissioner and the other officers appointed to the Mobile Squad shall have jurisdiction over the whole of Nagaland.

(7) The Mobile Squad, shall, on and from the appointed day, be deemed to have been constituted, and shall have jurisdiction and powers under the Act and shall continue in office as such till such time an Assistant Commissioner or any other officer ceases to be appointed in the Mobile Squad.

**6. Tribunal.** - (1) The State Government may constitute a Tribunal to be called the Nagaland VAT Tribunal consisting of three members including the Chairman as

the State Government may appoint, for the purpose of performing such functions and exercising such powers as may be assigned to, or conferred on, the Tribunal by or under these rules-

- (i) The functions of the Tribunal may be discharged by the members sitting in Benches of two or more members, as may be determined by the Chairman.
- (ii) If the members of a Bench are divided over some matter, the decision shall be the decision of the majority, if there be a majority, but if the members are equally divided they shall state the point or points on which they differ, and the case shall be heard by the full member Tribunal and such point or points shall be decided according to the decision of majority of the members of the Tribunal.
- (iii) The decision of the Tribunal shall be binding on all taxing and appellate authorities under the Act in a similar case.
- (iv) The Headquarters of the Tribunal shall be at such place as the State Government may, by notification, specify.
- (v) A person shall not be qualified for appointment as member of the Tribunal in the capacity of the Chairman unless he is or has been a Judge of a High Court or is an officer of the Indian Administrative Service in the rank of Financial Commissioner or has for atleast three years been a member of the Tribunal.
- (vi) A person shall not be qualified for appointment as a member other than the Chairman of the Tribunal unless he is or has been-
  - (a) a Deputy Commissioner (Judicial); or
  - (b) an Additional Commissioner of Taxes having worked in that capacity or as an appellate authority under the Act or the Nagaland Sales Tax Act, 1967 for atleast seven years; or
  - (c) an advocate, a chartered accountant or a State representative representing cases before a High Court or the Tribunal for atleast ten years:

Provided that all members of the Tribunal shall not be appointed from a single category.
- (vii) A members of the Tribunal other than the Chairman shall hold office for a term of three years from the date on which he enters upon his office or until he attains the age of sixty-five years, whichever is later, and the Chairman shall hold office for a term of three years from the date on which he enters upon his office or until he attains the age of sixty-eight years, whichever is earlier, but no member shall continue in office after he attains the age of sixty-eight years.
- (viii) A member of the Tribunal shall not be removed from his office except on the grounds of proved misbehaviour or incapacity after an inquiry made in which such member had been informed of the charges against him and given a reasonable opportunity of being heard in respect of the charges.

- (ix) A member of the Tribunal shall not be eligible-
    - (a) for further employment under the State Government or under any local authority or under any corporation owned and controlled by the State Government; and
    - (b) to appear, act or plead before the Tribunal for atleast two years after he demits office or completes his term.
  - (x) Subject to the provisions of the rules relating to re-employment of retired persons for the time being in force in the State, a retired person who is appointed as member of the Tribunal, shall be entitled to such salary and allowances and shall be governed by such other conditions of service, as may be prescribed.
  - (xi) A member of the Tribunal may, at any time, by writing under his name addressed to the State Government, resign his office, but his resignation shall take effect from the date on which it is accepted.
  - (xii) A vacancy in the membership of the Tribunal shall be filled up by the State Government as soon as practicable.
  - (xiii) Subject to such conditions and limitations, as may be prescribed, the Tribunal shall have power to award costs, and the amount of such costs shall be recoverable from the person ordered to pay the same as arrears of land revenue.
  - (xiv) The Tribunal shall, with the previous sanction of the State Government, make regulations consistent with the provisions of the Act and the Rules made thereunder, for the purpose of regulating its procedure and the disposal of its business.
  - (xv) All regulations made under clause (xiv) of sub-rule (1) shall be published by the State Government in the Official Gazette.
- (2) Appeal to the State Government.- Until the Nagaland VAT Tribunal is constituted under sub-rule (1), appeals against orders under sections 73 and 78 of the Act may be made to the State Government addressed to the Secretary to the Government of Nagaland, Finance Department, within sixty days from the date on which such order is communicated to him.
- (3) The State Government may admit an appeal after the expiry of the sixty days referred to in sub-rule (2) if it is satisfied that for reasons beyond the control of the appellant or for any other sufficient cause, it could not be filed within time.
- (4) An appeal to the State Government shall be in the prescribed form as in the case of appeal to the Tribunal duly modified and shall be verified in the prescribed manner; accompanied by a fee of five hundred rupees and presented in duplicate.
- (5) The State Government may, after giving the dealer an opportunity of being heard, pass such orders thereon as it thinks fit, and shall communicate any such orders to the dealer and to the Commissioner.

**Chapter-III**  
**Procedure for registration of taxable dealer, amendment**  
**and cancellation of registration certificate**  
**and demand of security, etc.**

**7. Application for registration.** - (1) Every taxable dealer shall make an application in Form VAT-1 for registration under Section 24 or 25 of the Act to the appropriate assessing authority having jurisdiction over the place of business within a period of thirty days of coming into force of the provisions of the Act, with taxable turnover provided therein under sub-section (5) of Section 8 of the Act and thereafter, within thirty days from the date of exceeding the taxable turnover in any financial year.

(2) The application in Form VAT-1 shall be duly filled in and signed by the applicant himself or by his authorized agent having general power of attorney or authorized representative under this rule or in the case of Partnership firm, by one of the partners or, in the case of a Hindu undivided family, by the Karta of such a family or, in the case of a company, by the Managing Director or Principal officer of such company or, in the case of Government, by a duly authorized officer or, in the case of any other association of persons, by the President, Secretary or the Principal officer of such association, and such application shall be verified in the manner provided in Form VAT-1.

**8.** The application in Form VAT-1 shall be accompanied by a Declaration in Annexure-I, II and III, duly filled in and signed by the person who signed the said application.

**9.** In case of a dealer having more than one branch or offices in the state and having a centralized accounting system in respect of all such branches at any one premise or office, the appropriate assessing authority may permit such dealer to registering only the premise or office from where such centralized accounting is done, if he is satisfied that such registration shall not be detrimental to the interest of revenue.

**10.** Where a registered dealer transfers his business to another person, the transferee shall obtain fresh certificate of registration within thirty days by filling an application in Form VAT-1.

**11. Issue of VAT Registration Certificate.** - The appropriate assessing authority shall, after due verification of the application and on satisfaction of the applicant as a bonafide dealer, registers the applicant as a dealer and issue registration certificate in Form-VAT RC. Every dealer so registered shall be entered along with required particulars in the register maintained in Form VAT-3.

**12.** The registration shall take effect from the first day of the month following the month in which the application was made, or from such earlier date as maybe agreed between the applicant and the assessing authority having regard to the facts and circumstances of the case.

**13. Display of Registration Certificate.** - (1) The certificate shall be kept and displayed at the place of business or the additional place of business to which it relates.

(2) For additional place of business or branch office, a copy of the certificate duly authenticated by the office of issue may be kept.

**14. Issue of duplicate copy of Registration Certificate.** - Any dealer may, upon an application, obtain from the appropriate assessing authority on payment of a fee of Rs.10 a duplicate copy of any certificate of registration which has been issued to him and which may have been lost, destroyed or defaced.

**15. Information to be furnished with respect to change in ownership of business.** - If any dealer registered under the Act effects, or comes to know of, any change in the ownership of his business, he shall make an application in his behalf to the appropriate assessing authority, together with the copy of the certificate of registration and evidence in respect of such change within thirty days from the date of such change in the ownership of his business, and if the appropriate assessing authority is satisfied that the application is in order, he shall amend the certificate of registration.

**16. Information to be furnished with respect to discontinuation of business.** -

(1) Where a dealer registered under the Act discontinues his business, he shall make an application together with certificate of registration for cancellation thereof to the appropriate assessing authority.

(2) If the appropriate assessing authority, after making such enquiry as he deems fit and proper, is satisfied that the business has been discontinued, he shall, by an order in writing, cancel the certificate of registration.

(3) Where the appropriate assessing authority does not cancel the certificate of registration of a dealer under sub-rule (2) within six months from the date of application, such certificate shall stand cancelled immediately on the expiry of the period as aforesaid.

**17. Information with respect to change of the name or nature of business or class or classes of goods.** - (1) If any dealer registered under the Act changes the name or nature of the business or effects any change in the class or classes of goods specified in the certificate of registration, he shall, in his application made to the appropriate assessing authority, mention the new name or the extent of the nature of business, as the case maybe, and specify the class or classes of goods

which are sought to be included in the certificate of registration and produce such evidence as may be necessary.

(2) If the appropriate assessing authority is satisfied after making such enquiry as he deems fit and proper, that the contents of the application are in order, he shall, by an order in writing, amend the certificate of registration.

**18. Information with respect to change in the constitution of the Board of Directors of the Company.** - Where a dealer being a company, effects any change in the constitution of the board of directors, such dealer shall, within thirty days from the date of the resolution adopted in the meeting of the company, inform the appropriate assessing authority of the names of directors in the reconstituted board of directors along with the copy of the resolution of the Board.

**19. Information with respect to death of any dealer by his legal representative.**-(1) In the event of death of a dealer, being a proprietor or partner of a firm, his legal representative shall, within fifteen days from the date of such death, inform in writing the appropriate assessing authority of the date of such death as required under clause (d) of sub-section (6) of section 24 of the Act and produce before such authority such evidence as maybe considered necessary.

(2) The appropriate assessing authority shall, upon application made by the legal representative of such dealer or otherwise, cancel such certificate of registration immediately.

**20. Declaration in respect of the manager or other officers of a registered dealer.** - Every registered dealer under the Act shall, within thirty days from the date of registration, furnish to the appropriate assessing authority declaration in respect of the manager or officers referred to in section 59 of the Act if the same had not been so done at the time of application for registration, and shall send a revised declaration within thirty days from the date of change of such manager or officers.

**21. Cancellation of Registration Certificate of a dealer compulsorily registered.** - (1) Where the appropriate assessing authority is satisfied that the gross turnover of sales of any registrant under section 24 of the Act has, for three successive years, failed to exceed the taxable quantum, he shall cancel the registration of the registrant.

(2) Where the appropriate assessing authority is satisfied that the liability of a registrant to pay tax under sub-section (1) or sub-section (2) of section 8 of the Act has ceased under sub-section (3) of that section, he shall cancel the registration of the dealer.

**22. Cancellation of Registration Certificate voluntarily registered.** - (1) Where any dealer registered under section 25 of the Act desires to apply for cancellation

of the registration certificate, he shall send an application to the appropriate assessing authority not less than six months before the end of a year together with-

- (i) a statement of his gross turnover of sales during immediately preceding three years; and

- (ii) a declaration, whether or not –

- (a) he manufactures or produces any goods for sale, or

- (b) he imports for sale any goods from any place outside the state.

(2) If the appropriate assessing authority is satisfied that the registrant under section 25 of the Act is not liable to pay tax under section 8, section 9, or section 10 of the Act, he shall, on application made by such registrant under sub-rule (1), cancel the registration with effect from the first day of the year following the year referred to in that sub-rule:

Provided that where the appropriate assessing authority does not cancel the registration on or before the last day of the year during which the application for cancellation of the certificate is made, such certificate shall stand cancelled with effect from the first day of the following year.

**23. Procedure for registration of dealers who hold a certificate of registration under the earlier laws before repeal.** - (1) Any dealer who has been registered on any day before the first day of April, 2005, and continues to be so registered under the earlier laws and liable to pay tax under those Acts on the day of coming into force of this Act, shall submit to the appropriate assessing authority particulars of his business in Form VAT-2 within thirty days for issue of a fresh registration certificate under this Act without any fee, and within a further period of ninety days with late fee of one hundred rupees, failing which he shall cease to be a dealer registered under the Act from next day following the expiry of the said period.

(2) Every dealer whose application for registration under any of the earlier laws is pending for decision before its repeal shall furnish particulars of his business in Form VAT-2 within thirty days to the appropriate assessing authority, failing which he shall be deemed to have failed to apply for registration under the Act.

(3) Application in Form VAT-2 furnished under sub-rule (1) or sub-rule (2) shall be signed as in the case of application in Form VAT-1.

(4) Where the assessing authority is satisfied, if necessary after making an enquiry, that the information furnished to him in Form VAT-2 is complete and correct and that the dealer is genuine, he shall issue to the dealer a certificate of registration in Form VAT-RC which shall be valid from the appointed day, and where the assessing authority finds otherwise after affording a reasonable opportunity of being heard to the applicant, he shall by order in writing specifying reason(s) thereof, reject the application.

(4) Where the assessing authority is satisfied, if necessary after making an enquiry, that the information furnished to him in Form VAT-2 is complete and correct and that the dealer is genuine, he shall issue to the dealer a certificate of registration in Form VAT-RC which shall be valid from the appointed day, and where the assessing authority finds otherwise after affording a reasonable opportunity of being heard to the applicant, he shall by order in writing specifying reason(s) thereof, reject the application.

**24. Registration Certificate.**- (1) Every certificate of registration shall bear a unique number to be known as TIN (tax payer's identification number).

- (2) The name of every dealer to whom a registration certificate has been issued under this rule shall be entered along with other particulars of his business in a register in Form VAT-3.
- (3) The appropriate assessing authority shall issue to the registered dealer an attested copy of the registration certificate for every branch enumerated therein.
- (4) The registration certificate shall be displayed prominently at the place of business and at each branch to which it relates.

## **CHAPTER-IV**

### **Procedure for return, prescribed dates and manner of furnishing returns/payments of taxes, interest, penalty**

**25. Quarterly returns to be furnished.** - (1) Every dealer registered under the Act shall furnish quarterly return in Form VAT-4 to the appropriate assessing authority concerned for the quarter ending June 30<sup>th</sup> by 31<sup>st</sup> July, for the quarter ending 30<sup>th</sup> September by 31<sup>st</sup> October, for the quarter ending 31<sup>st</sup> December by 31<sup>st</sup> January, and for the quarter ending 31<sup>st</sup> March by 30<sup>th</sup> April, failing which a notice in Form VAT-29 shall be served.

(2) Monthly returns.- Notwithstanding the provisions under sub-rule (1), the appropriate assessing authority may, for reasons to be rendered in writing, fix a monthly 'return period' for a registered dealer. The monthly return shall be furnished to it by the thirtieth day of the month following. The dealer filing the return shall himself assess the tax payable on the taxable turnover of sales or purchases for each return period.

**26.** Each return which is required to be furnished under these rules shall be incomplete unless accompanied with lists, statements, declarations, certificates, challans and documents mentioned therein or which are required to be filed with the return under these rules. The return shall be signed by the dealer himself or by his authorized agent or representative as in the case of application for registration specified under sub-rule (2) of rule 7.

**27. Revised return.** - A dealer who desires to submit a revised return under sub-section (3) of section 28 of the Act on account of any omission or error in the return, shall do so in Form VAT-4 with explanatory note within two months, and pay the tax or additional tax as per the revised return with interest.

**28. Annual return.** - (1) Every registered dealer shall submit an annual return in Form VAT-5 giving detailed information in respect of gross purchases including exempt and non-creditable purchases separately, gross sales including export sales, inter-State sales and consignment transfers separately, total tax due, including interest and penalty less tax credit during the year and tax payable and paid showing treasury voucher numbers. The annual return shall be furnished within two months of the close of the year to which it relates.

(2) Where a dealer, casual dealer or any other person upon whom a duty or liability has been cast to file return under the Act fails to file return as required without sufficient cause, the appropriate assessing authority shall serve on him a notice in Form VAT-6 calling upon him to show cause by such date ordinarily not less than ten days, why a penalty should not be imposed upon him, and shall decide the case after considering objections filed or submissions made, if any, before him.

**29. Computation of Taxable Turnover.** - A VAT dealer who wishes to make any of the following deductions from his gross turnover shall, when so required by an assessing authority, produce before it the documentary evidence in support thereof as mentioned against each, namely:-

Deduction	Documentary Evidence
(a) Turnover of sales made outside the State, of goods purchased outside the State	Purchase and sale invoices and documents relating to receipt and delivery of goods outside the State.
(b) Turnover of sales made in the course of inter-State trade and commerce to a dealer registered under the Central Sales Tax Act, 1956, or to a Government Department.	Sales invoice, declaration in Form C or D, under CST Act, 1956, as the case maybe, and showing delivery of goods outside the State.

Note- Where the delivery of the goods outside the State is proved but declaration in Form C or D of the CST Act, 1956, is not produced, such delivery may, in accordance with the provisions of the Central Act, be deemed to have taken place as a result of sale made in the course of inter-State trade and commerce to a dealer not registered under the Central Sales Tax Act, 1956.

(c) Turnover of sales made in the course of inter-State trade and commerce to any person who is not registered under the Central Sales Tax Act, 1956.	Sale invoice and documents showing delivery of goods outside the State.
(d) Turnover of sales made in the course of import of goods into the territory of India	Sale invoice and documents showing constructive delivery of goods to the purchaser.
(e) Turnover of sales made in the course of export out of the territory of India within the meaning of sub-section (3) of section 5 of the CST Act, 1956.	Sale invoice, declaration in Form VAT 7 or Form H, under CST Act, 1956, as the case maybe, and showing export of goods out of India.

Note- Where the delivery of the goods outside the State is proved but declaration in under CST Act, 1956, in Form H is not produced, such delivery may, in accordance with the provisions of the Central Act, be deemed to have taken place as a result of sale made in the course of inter-State trade and commerce to a dealer not registered under the under CST Act, 1956.

(f) Turnover of sales made in the course of export of goods out of the territory of India within the meaning of sub-section (1) of section 5 of the Central Sales Tax Act, 1956.	Sale invoice, customs clearance certificate and shipping documents.
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(g) Turnover of export of goods out of the State	Documents showing delivery of goods outside the State and declaration in Form F of the CST Act, 1956.
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Note- Where delivery of goods outside the State is proved but no declaration in CST Act, 1956, Form F is produced, such delivery may be deemed to have taken place as a result of sale in the course of inter-State trade and commerce.

(h) Turnover of disposal of goods otherwise than by sale.	Documentary evidence showing disposal of goods otherwise than by sale.
(i) Turnover of sale of exempted goods	Sale and purchase invoices.
(j) Turnover of the return of goods sold.	Delivery-cum-debit note raised by the purchaser for the return of the goods, delivery note(s), if issued separately by the purchaser at the time of returning the goods, and original sale invoice(s) in respect of the goods.
(k) De-escalation in the price of goods sold.	Original sale invoice(s), agreement of sales providing for de-escalation in the price of goods and debit note issued by the purchaser of goods in respect of de-escalation.

**30. Computation of Output Tax, Purchase Tax, Input Tax and Tax Due.** - (1) Output tax in respect of a VAT dealer for a tax period is the aggregate of tax calculated on the sale of taxable goods made by him in the State during the tax period. It shall be represented by total of entries in column (h) in the VAT Account Register (sale side) prescribed in rule 61.

(2) Any goods purchased within the State by a VAT dealer on the sale of which to him no tax is levied or paid under the Act and such goods are used or disposed of by him during a tax period in the circumstances that no tax is payable by him under the Act on them, or the goods manufactured there from are sold in the course of export of goods out of the territory of India, shall be liable to pay tax on the purchase of such goods at the rate(s) specified under sub-section (4) of section 12 of the Act.

(3) Input tax in respect of a VAT dealer is the aggregate of tax paid in respect of goods purchased within the State from other VAT dealer(s) on tax invoice(s) during the tax period, which shall be the aggregate of entries made in column (g) in the VAT Account Register (Purchase side) prescribed in rule 61 in respect of the said period.

*Illustration* – The aggregate of entries made in column (h) in the VAT Account Register (Sale side) in respect of a tax period in case of a VAT dealer D is Rs.10,000. D exported goods worth Rs.1,00,000 out of the State (sent for sale on consignment) during the said period. These goods were purchased by him within the State from VAT dealers on tax invoices over a

span of past three tax periods on payment of tax aggregating to Rs.8000. Therefore D's net dues during the tax period shall be Rs. 10,000 – Rs. 8,000 = Rs. 2,000.

(4) The tax due required to be paid by a VAT dealer for a tax period shall be the output tax, calculated under sub-rule (1), plus the purchase tax, calculated under sub-rule (2), minus the input tax, calculated under sub-rule (3). Arithmetically put:

$$\text{Tax due} = \text{Output tax} + \text{Purchase tax} - \text{Input tax.}$$

**31. Payment of Tax.** - (1) Every dealer required to file either quarterly or monthly return shall pay the full amount of tax payable under the Act on the sales value received during each month of every quarter within 21 days from the expiry of each such month and shall, before furnishing return for that quarter, pay the balance of the full amount of tax due according to such return.

(2) Special provisions for payment of tax in the month of March.- Notwithstanding the provisions contained in sub-rule (1), every registered dealer shall pay on or before the 28<sup>th</sup> day of March every year the full amount of tax leviable under the Act on the sales or purchases made by him during the period commencing on and from the first day of March to the 25<sup>th</sup> day of March every year, being a part of the prescribed return period, and such dealer shall pay by the prescribed date the balance of the full amount of tax for the month or months to which the payment relates to in sub-rule (1).

**CHAPTER-V**  
**Payment of Tax and Other dues,**  
**Input Tax, Credit Notes, Debit Notes, and Refund**

**32. Input tax credit.** - A registered dealer shall be allowed to take credit (hereinafter referred to as Input Tax Credit) of tax paid on any inputs or capital goods for use in business or furtherance of business received in stock on or after the 1<sup>st</sup> day of April, 2005 in terms of the provisions of Section 17 of the Act.

Provided that while paying tax the Input Tax Credit shall be utilized only to the extent such credit is available on the last day of the month for payment of tax relating to the month.

**33. Documents and accounts.** - The input tax credit shall be taken by the registered dealer on the basis of any of the following documents, namely:-  
a tax invoice issued by-

- (i) a manufacturer for inputs or capital goods from his factory or from his depot or from the premises of the consignment agent or from any other premises from where the goods are sold; by or on behalf of the said manufacturer;
- (ii) an importer from his depot or from the premises of the consignment agent of the said importer if the said depot or the premises, as the case may be, is registered in terms of provisions of the Act;
- (iii) a wholesaler, supplier, distributor, or retailer registered under the Act.

**34.** Input tax credit in respect of capital goods received in a factory at any point of time in a financial year shall be taken only for an amount not exceeding fifty percent of the tax paid on such capital goods in the same financial year:

Provided that the balance of input tax credit may be taken in any financial year subsequent to the financial year in which the capital goods were received in the factory of the manufacturer.

Provided further that input tax credit in respect of inputs or capital goods purchased from a registered dealer holding a valid certificate of registration which are intended for the purposes mentioned in sub-section (4) of section 17 of the Act shall be allowed only if such dealer has maintained records indicating the fact that the inputs or capital goods were supplied from stock on which tax was paid by the producer of such inputs or capital goods, and only an amount of such tax on *pro-rata* basis has been indicated in the records maintained by him.

*Explanation-* “input” means all goods except light diesel oil, high speed diesel oil and motor spirit commonly known as petrol used in relation to any manufacture of final products or execution of works contract whether directly or indirectly and whether contained in the final product or transfer of the goods as goods or in any other form or not, and includes lubricating oils, greases, cutting oils, coolants, goods used as paint, or as packing materials, or as fuel, or for generation of electricity or steam used for

manufacture of final products or for any other purpose, within the factory of production.

**35.** No input tax credit shall be allowed on capital goods that are used exclusively in the manufacture of exempted goods.

**36.** No input tax credit shall be allowed in respect of that part of the value of capital goods which represents the amount of tax on such capital goods, which the manufacturer claims as depreciation under Section 32 of the Income Tax Act, 1961 (Act 43 of 1961).

**37.** No input tax credit shall be allowed on purchases made in the following circumstances:

- (i) All purchases made from dealers who are either a casual traders under the Act or registered retailers paying presumptive tax under section 21 of the Act;
- (ii) Interstate purchases *i.e.* purchases made from outside the State of Nagaland;
- (iii) Purchases not made on Tax Invoice prescribed under section 55 of the Act.
- (iv) Tax charged to such dealer must have been paid by the selling dealer to the state. In case selling dealer defaults in depositing the tax collected on the goods sold to any dealer, the purchasing dealer in this case shall not be eligible to avail the said input tax credit.

**38. Documents and accounts.** - (1) A registered dealer availing input tax credit shall maintain proper records in which the relevant information regarding the serial number and date of document on which input tax credit is availed, VAT registration number and name of the selling dealer, description and value of goods, input tax credit availed, input tax credit utilized for payment of tax on output shall be recorded. The burden of proof regarding the admissibility of input tax credit shall lie upon the person taking such credit.

(2) The registered dealer availing input tax credit shall submit to the assessing authority an abstract statement of VAT account as prescribed in rule 61.

**39.** The input tax credit shall be availed on the basis of an invoice, bill or challan issued by the selling dealer of input on or after the appointed day, indicating clearly the serial number of document, date of issue, description and value of the inputs, the tax paid or payable, registration number and address of the selling dealer.

**40.** The registered dealer availing input tax credit shall take reasonable steps to ensure that the input tax in respect of which he has availed the credit as indicated in the statement of input tax credit, has been paid.

**41.** The registered dealer availing input tax credit shall be deemed to have taken reasonable steps if he satisfies himself about the identity and address of the selling dealer issuing the invoice on the basis of which the input tax credit is availed, and that details regarding description and value of inputs received by him have been furnished correctly in the invoice.

**42.** A registered dealer availing input tax credit shall issue a 'statement of Input Tax Credit' in Form VAT-8 annexed to these rules along with the return in Form VAT-4.

**43. Input Tax Credit on Transitional Stock in case of dealers registered under the Act with effect from the appointed day.** - (1) Opening stock of goods used for the purpose of manufacture, resale, or execution of works contract, but other than capital goods held as on the appointed day purchased on or after the 1<sup>st</sup> April, 2004, will be eligible for input tax credit:

Provided that goods for which no price has been paid or is payable, will be excluded from the opening stock.

Provided further that the dealers who fail to comply with the provisions of section 8 of the Act shall not be eligible for input tax credit under this rule.

(2) Only goods that have suffered tax under section 5 of the Nagaland Sales Tax Act, 1967, prior to the appointed day and are taxable under the Act, will be eligible for input tax credit.

(3) Inputs purchased on or after 1<sup>st</sup> April, 2004, for manufacturing, and the finished or semi-finished goods so manufactured using such inputs, and remaining in opening stock as on the appointed day, will be allowed input tax credit:

Provided that while ascertaining the value of raw materials, semi-finished or finished goods, accepted method of accounting shall be followed by a dealer, and the Commissioner or the officer authorized under sub-section (1) of section 3 of the Act shall be satisfied that there is consistency in the method of determination of valuation by such dealer.

(4) Input tax credit shall be available on tax paid or payable on leased rentals accrued on or after the appointed day, on goods acquired by a dealer on lease before the appointed day.

(5) The claim for input tax credit should be supported by proof regarding payment of tax by the purchasing dealer.

(6) The rate to be considered for credit will be the actual rate at which taxes were paid at the time of purchase, irrespective of the rate under the Act.

(7) No input tax credit will be given in the first three months, and the credit will be given in equal instalments in the next six months.

(8) The registered dealer shall, within 30 days from the appointed day, submit to the appropriate assessing authority a list of goods lying in stock with all the particulars in the following manner:

## CLOSING STOCK INVENTORY

as on \_\_\_\_\_

Name of the dealer:

Address:

Registration Certificate No:  
[Under the Nagaland Value  
Added Tax Act, 2005].

Rate of Tax	Serial No.	Name and address of the Selling dealer	Registration Certificate No. (if any) of the selling dealer.	Invoice/Bill No. with date	Item	Quantity	Purchase Value (including tax) (Rs.)	Aggregate purchase price for individual tax rates [sub total of (9)]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand total _____								

Certified that the details given above are true to the best of my knowledge.

(9) Where the value of goods declared in the closing stock inventory referred to in sub-rule (8) exceeds twenty lakh rupees, the same should be certified by a practicing Chartered Accountant enrolled as a member of the Institute of Chartered Accountants of India.

(10) If any stock eligible for input tax credit under sub-rule (1) is sold within the first three months, documents such as cash memo, bill or tax invoice evidencing purchase and sale of such stock should be preserved by the registered dealer for inspection and verification by the appropriate assessing authority or any other officer appointed under sub-rule (1) of rule 3 of the Act.

(11) Opening stock of semi-finished goods or goods of a manufacturer will be eligible for input tax credit.

(12) Notwithstanding anything contained in sub-rule (6) and elsewhere in the rules, where no tax under section 5 of the Nagaland Sales Tax Act, 1967, was charged by a manufacturer registered under that Act on sale of goods manufactured by him, no input tax credit on opening stock of goods as on the appointed day of such goods will be available to the buyer of such goods.

(13) Recovery of input tax credit.- Where the input tax credit has been wrongly availed of or utilized or tax has not been paid by the selling dealer for any reason whatsoever, such credit along with the interest shall be recoverable from the person availing such input tax credit, and the provisions of sections 42 and 43 of the Act shall apply *mutatis mutandis* for effecting such recoveries.

**44. Manner of Payment.** - (1) The dues required to be paid under the Act shall be paid into a designated Bank by challan in Form VAT-9.

(2) Challans shall be filled in quadruplicate. The 'original' copy duly signed as proof of payment shall be returned to the dealer or the tenderer, and the other three copies i.e., the duplicate, triplicate and the quadruplicate copies shall be retained by the Bank.

**45. (1)** The duplicate copy retained by the Bank shall be transmitted to the Superintendent of Taxes of the area on the day following the date of payment.

(2) Every designated Bank shall send the Scroll along with the triplicate and quadruplicate copies of challans to the concerned Treasury officer on the day following the date of payment, showing therein the amount received on the previous day. The Scroll shall contain the scroll numbers and dates, the names of the dealers and the amount paid by each. The Treasury Officer shall, on receipt of the Scroll from the Bank, allot Treasury Voucher Number and send advice list to the Superintendent of Taxes of the area or to the Zonal Assistant Commissioner of Taxes showing the same details as given in the Scroll by the 5<sup>th</sup> day of the following month.

(3) Any amount due under the Act may also be paid by submitting a refund adjustment order in Form VAT-27 or interest payment order in Form VAT-27(1) to the assessing authority.

**46.** For the purposes of this rule, if the dealer deposits the tax by cheque, the date of realization of the cheque by the bank designated by the State Government for this purpose shall be deemed to be the date on which tax has been paid:

Provided that for the tax payable during the month of March, the tax shall be paid on or before the 28<sup>th</sup> day of March.

**47. (1) Daily Collection Register-Maintenance.** - There shall be maintained in the office of the officer-in-charge of each district/ward a daily collection register wherein the particulars of every challan received in proof of payments made under the Act or the rules shall be recorded.

(2) Demand and Collection Register-Maintenance: The officer in charge of each district/ward shall maintain a demand and collection register in respect of dealers registered under the Act showing the returns filed, assessments framed and payments made under the Act or these rules by each dealer.

**48. Manner of deduction and deposit of the amount towards payment of tax for works contract and supplies deducted at source.** - (1) Where a deduction of an amount towards payment of tax in respect of any works contract or supplies is made at source by a Government, authority or person under sub-section (3) of section 92 of the Act from any dealer, the person making such deduction for such Government, authority or for himself shall, within ten days from the expiry of each calendar month, deposit through challan into a Government Treasury or designated Bank the total amount so deducted from one or more dealers or contractors during the preceding month.

(2) The challan shall specify the name, designation and address of the person making deposit of the amount referred to in sub-rule (1) and mention therein the department of the Government or the authority or the person on whose behalf such deposit is made.

(3) Notwithstanding anything contained in sub-rule (1) and sub-rule (2), where deduction of any amount towards tax is made and the person making such deductions adopts “Public Works system of accounting”, such person shall, within ten days from the expiry of the calendar month during which such deduction is made, incorporate the sum so deducted in the “monthly divisional account statement” and send the said statement to the Accountant General, Nagaland, for transfer of the sum to the account under the head of account 0040-Sales Tax, and after such transfer, it shall be deemed to have been deposited under sub-section (3) of section 92 of the Act.

(4) On transferring the deposit of the amount referred to in sub-rule (3), a copy of the “monthly divisional account statement” showing the total amount of tax deducted during such month as referred to in the said sub-rule shall be sent to the Commissioner within 45 days from the date immediately following the date of expiry of the calendar month during which deduction is made, and the other copy shall be retained by the person who deposits such amount.

(5) Issue of Certificate of Deduction of the amount towards payment of tax on Works Contract and Supplies:- The person who deducts and deposits any amount towards payment of tax in respect of works contract and supplies under sub-rule (1) or (3) shall, within 15 days from the date of deposit, issue a certificate of deduction in Form VAT-32 in respect of such dealer.

(6) Scroll for deposit or transfer of the amount deducted at source to be sent to the Commissioner.- The person who deducts the amount towards payment of tax in respect of works contract or supplies under sub-section (3) of section 92 of the Act and deposits such amount under sub-rule (1) or transfers such amount under sub-rule (3) as the case may be, shall, within 45 days from the date immediately following the date of expiry of the calendar month during which such deduction is made, send to the Commissioner –

- (a) a scroll in Form VAT-33 in respect of the amount specifying therein, *inter alia*, the amount deducted and deposited under sub-rules (1) or (3), as the case may be, from each dealer or contractors during such month, the name and address of each dealer or contractor from whose payment such amount has been deducted, the number of the Certificate of Registration under the Act of such dealer or contractor, and the serial number and date of the certificate of deduction issued to each dealer.
- (b) a copy of certificate of deduction issued to each dealer, and
- (c) a copy of the receipted challan evidencing payment of the amount deposited during each month into the Government Treasury or designated Bank, or a copy of the monthly divisional account statement referred to in sub-rule (4).

**49. Determination of interest.** - (1) For the purposes of this rule the tax liability shall be deemed to have been discharged only if the amount payable is credited to the account of the State Government by the due date.

(2) If the dealer fails to pay the amount of tax by the due date, he shall be liable to pay the outstanding amount along with an interest at the rate of two per cent per month or parts of a month proportionately computed, starting with the first day following the due date till the date of actual payment:

Provided that till such time the amount of tax outstanding and the interest payable thereon are not paid, it shall be deemed that the dealer is in default and the consequences of penalties as provided under sub-section (5) of section 42 and thereafter sub-section (6) of section 42 of the Act shall follow.

### **Calculation of interest.**

*Illustration 1.-* X, a dealer, fails to pay tax amounting to Rs.31 lakhs payable by 20<sup>th</sup> March. X pays the amount on 30<sup>th</sup> March.

The default has continued for 10 days. The interest payable by X is computed as follows:

2% of the amount of default for 10 days = 2% of Rs.31 lakhs x 10/30 = Rs.20,666.

*Illustration 2.-* Y, a dealer was liable to pay tax of Rs.5 lakhs for the month of May payable by 20<sup>th</sup> June. Y pays only Rs.4 lakhs by 20<sup>th</sup> of June. Thus Y has defaulted in respect of Rs. 1 lakh. Y pays the balance amount on 15<sup>th</sup> of July.

The default is for 25 days. The interest payable by Y is computed as follows:-  
2% of the amount of default for 25 days = 2% of Rs.100000 x 25/30 = Rs.1,666.

*Illustration 3.-* For a dealer who has defaulted payment of tax of Rs.10000 for 2 months and 5 days interest is computed as follows:-

2% per month of the amount of default = 2% of Rs.10000 x (2+5/30) = Rs.433.

## **CHAPTER-VI**

### **Procedure for Assessment**

**50.** The tax liability of a dealer shall be the difference between the output tax and input tax. In case there is excess of input tax in a month or a year, the same shall be carried over to the next month or year, as the case may be.

**51. Self-assessment.** - (1) Where a registered dealer has furnished the return with the required documents and tax due has been paid -

- (a) the return shall be treated as an assessment of the tax payable as specified on the return on the day it is furnished;
- (b) the return is deemed to be a notice of the assessment under the hand of the assessing authority;
- (c) the notice referred to in clause (b) is deemed to have been served on the dealer on the day it is deemed to have made the assessment; and
- (d) such deemed assessment shall be made for each return period.

(2) Scrutiny of returns.- Notwithstanding the assessments referred to in sub-rule (1), the appropriate assessing authority may, on the basis of information contained in the return filed by the dealer under sub-rule (1) or sub-rule (2) of rule 25 and rule 28, as the case maybe, scrutinize the correctness of the tax assessed by the dealer himself. For this purpose, the assessing authority may require the dealer to produce any account, documents or other evidences as may be deemed necessary for such scrutiny. The assessing authority is not required to pass any order of assessment if on such scrutiny, the return is found correct and complete.

(3) Escaped assessment.- If on scrutiny under sub-rule (2) the assessing authority is of the opinion that any lawful tax has escaped assessment or has been under-assessed, he may pass such order of assessment as he may deem fit after due notice in Form VAT-30. A copy of the order passed along with demand notice in Form VAT-31 shall be served upon such dealer for payment within twenty one days of the date of notice.

(4) Provisional assessment under section 35.- (a) For the purpose of assessment under section 35 of the Act, the appropriate assessing authority shall serve a notice upon the dealer fixing a date of hearing not less than 15 days from the date of service of such notice.

Provided that the appropriate assessing authority may, at his option, fix the date of hearing even before the expiry of 15 days from the date of service of notice, where he is of the opinion that granting of a time longer than that fixed by him to the dealer may be detrimental to the interest of the State Revenue.

(b) After giving the dealer a reasonable opportunity of being heard, the appropriate assessing authority shall assess to the best of his judgment the amount of tax payable by a dealer in respect of that period, recording the reasons thereof in writing, and shall pass an order imposing penalty as he deems fit.

(c) The appropriate assessing authority shall serve a notice of demand upon the dealer in Form VAT-31, fixing a date not less than 15 days to make the payment of the amount of tax assessed and penalty imposed, if any, under section 35 of the Act.

(5) Audit Assessment. - (a) For the purpose of audit assessment, audit shall be performed by VAT Auditors as a team. Such team of Auditors may consist of one or more Inspectors, Superintendents, Assistant Commissioner or Deputy Commissioner, as the Commissioner may deem fit.

(b) The audit team may be of the following types:

- (i) Assistant Commissioner, Superintendent and Inspector of Taxes with Assistant Commissioner as its leader:
- (ii) Deputy Commissioner, Assistant Commissioner, Superintendents of Taxes and Inspector of Taxes with Deputy Commissioner as its leader. The members of the team as stated above may, wherever necessary, take the assistance of the Inspectors of Taxes for making cross verification of documents such as bills, invoices or way bills etc.
- (iii) Where a registered dealer is selected for audit, the concerned officer who will audit the records of such dealer shall require the dealer to produce books of accounts and relevant documents as may be specified before him on the date and time specified in the notice, not earlier than 15 working days from the date of issue of such notice.
- (iv) On completion of audit, the audit team shall send a copy of the audit report to the concerned dealer, the assessing authority and to the Commissioner.

(c) The audit report drawn by an audit team –

- (i) headed by an Assistant Commissioner shall be scrutinized by a Deputy Commissioner.
- (ii) headed by a Deputy Commissioner shall be scrutinized by an Additional Commissioner.

(d) The assessing authority shall, on receipt of the audit report, see whether there is any adverse finding in the report and if there is any, he shall proceed to take action under sub-section (7) of section 36 of the Act.

(6) Selection of dealers for audit.- (a) The Commissioner shall, under sub-section (1) of section 33 of the Act, select and assign to the VAT auditors at the beginning of a financial year certain number of registered dealers in the manner laid down under clause (c).

Provided that the Commissioner may, upon receipt of information or otherwise, select those dealers for audit who, according to him, are required to be audited.

(b) The audit referred to in clause (a) may be made for a period or for aggregate of periods.

(c) Number of registered dealers to be selected for audit shall be as under:

Dealers	Percentage of dealers to be audited.
(i) having turnover of sales of less than rupees fifty lakhs.	Not more than 25%
(ii) having turnover of sales of fifty lakhs or above but lesser than rupees five crore.	Not more than 50%
(iii) having turnover of sales of rupees five crores and above	Not less than 100%
(iv) enjoying lump sum payment of tax at a compounded rate under section 53 and in any other case-	Not more than 10%
(v) claim of input tax exceeding fifty thousand rupees in a year;	
(vi) claim of refund exceeding twenty five thousand rupees in a year;	
(vii) claim of sales made in the course of inter-state trade and commerce or in the course of export of goods out of the territory of India or in the course of import of goods into the territory of India exceeding ten lakh rupees in a year;	
(viii) fall in gross turnover or payment of tax compared to the last year;	
(ix) claim of sale, purchase or consignment of goods not matching with the accounts of the other party to the transaction;	
(x) exceptional cases in which ratio between purchases and sales or between input tax and output tax or between stocks and sales is disproportionate to the general trend in the trade or industry;	
(xi) cases based on definite intelligence about evasion of tax;	
(xii) cases selected at random;	
(xiii) cases of any particular trade or trades which the Commissioner may select; and	
(xiv) cases in which the dealer fails to complete the return(s) in material particulars after being given an opportunity for the same.	
(d) Upon selection of registered dealers, the Commissioner shall send the list of registered dealers so selected to the audit team for conducting audit, and the list shall also be displayed for public viewing at the office of the appropriate assessing authority of dealers so selected.	

**52. Best judgment assessment.** - Assessment orders passed under the provisions of section 37 of the Act on the best of judgment shall be made in Form VAT-10 after considering any objection and evidence adduced by the dealer. The appropriate assessing authority shall assess the amount of tax and impose penalty under sub-section (2) of section 37 of the Act in addition to the amount of tax so assessed.

**53.** In the proceedings under sub-rules (3), (4) and (5) of rule 51, and rule 52, the time and date of passing the order of assessment shall ordinarily be within seven days after the date of last hearing, and copy thereof along with the order of assessment in Form VAT-10 and challan in Form VAT-9 (hereinafter referred to as documents) shall be delivered to the dealer or his representative after obtaining acknowledgement of the receipt of the said documents.

**Chapter-VII**  
**Lump sum in lieu of tax by way of composition**

**54. General Provision in the state of lump sum dealers.** - (1) Any lump sum payable under the Act and these rules shall be deemed to be tax for the purpose of application of provisions relating to assessment, use of declarations and maintenance of record relating thereto, levy of interest, imposition of penalties or offences committed under the Act, and recovery.

(2) The rates of lump sum applicable under the schemes of composition of tax made under Act 11 of 1967 by the Amendment Act, 2001, or notification under the said Act shall continue to be in force upto the appointed day, and thereafter with changes as maybe made under this rule.

(3) Option to pay lump sum once exercised shall not be withdrawn until the rate(s) of lump sum is/are revised, and the lump sum dealer makes an application within 15 days of the date of the publication of the notification(s) issued in this behalf that he does not wish to pay lump sum at the revised rate(s) or continue under the lump sum scheme, as the case maybe.

(4) A lump sum dealer shall.- (a) not issue a tax invoice as defined in clause (xxx) of section 2,

(b) not compute his net tax under section 16 of the Act,

(c) not be allowed to claim credit under section 17 of the Act and rule 43,

(d) not be allowed to collect any amount by way of tax under the Act, and

(e) continue to retain tax invoices and retail invoices for all his purchases as required under section 54 of the Act.

(5) Notwithstanding anything contained in this chapter, the State Government may, at any time, withdraw the facility of making payment of lump sum in lieu of tax from anyone or more or all class(s) of dealers.

(6) Lump sum payment of tax by retail dealer.- A retail dealer may be permitted under section 53 of the Act to compound the amount of tax payable by him for the following year a lump sum in lieu thereof-

(a) if his business is on a small scale and its nature is such that proper maintenance of account is not practicable, or

(b) on any other sufficient ground

(7) A retail dealer for the purpose of this rule is a dealer registered under the Act who sells goods exclusively within the state after purchasing them from VAT dealers or other retailers in the state.

(8) Subject to other provisions of this rule, a retailer in whose case aggregate of sales of taxable goods made by him during the last year does not exceed ten lakh rupees, may at any time, opt for payment of lump sum calculated in accordance with the provisions of sub-rule (6) by making an application in Form VAT-A given below, and a retailer who makes an application for registration may also exercise such option by making an application in Form VAT-B given below simultaneously.

Provided that a retailer who deals in second hand goods or medicines shall not be eligible to opt for payment of lump sum:

**Application in Form VAT-A**

Form of Application under rule 54 of the Nagaland Value Added Tax Rules, 2005  
(For a dealer who is already registered under the Act)

To,  
The Assessing Authority  
District.....

I/we ..... proprietor/partner/director/manager of M/s.....  
District..... holding TIN..... opt for payment of lump sum in lieu of tax  
from the month following the month in which my/our application for lump  
sum payment is allowed in terms of the provisions of rule 54.

2. The business concern is a retailer and deals in mainly in the following  
commodities:-

3. The aggregate of sales made during the last year was about .... lakh.

4. The stock of goods, which have not been subjected to tax under the Act  
of the earlier laws is valued at Rs... (give value of stock of such goods  
taxable at different rates of tax separately).

Place...	Signature of the person making the application
Date.....	Status.....

**Application in Form B**

Form of application under rule 54 of the Nagaland Value Added Tax Rules, 2005  
(For a dealer who is simultaneously making application for registration under the  
Act)

To,  
The Assessing Authority  
District.....

I/We.....proprietor/partner/director/manager of  
M/s..... district..... am/are applying for registration under the  
Act and opt for payment of lump sum in lieu of tax from the  
commencement of the business (date of becoming liable to pay tax) in  
terms of rule 54 of the Nagaland Value Added Tax Rules, 2005.

The gross turnover of the business is likely to be Rs... in a full year of  
operation.

Place. .... Signature of person making the application  
Date. .... Status.....

(9) The application made under sub-rule (8) shall, subject to the correctness of the information furnished therein, be allowed from the date of the application. The option shall be valid for a year, on the expiry of which it shall cease to have any effect unless it is renewed on an application by the retailer made at least two months before its expiry.

(10) The retailer whose application has been allowed (hereinafter referred to as the 'lump sum retailer') under the foregoing sub-rule shall furnish returns in Form VAT-11 and shall pay lump sum at quarterly intervals within one month of the close of the quarter. The lump sum for a quarter shall be computed at the rate of 1% of the aggregate of sales of taxable goods made in the State during the quarter.

(11) The lump sum retailer shall keep regular account of purchases made by him separately in respect of exempted and taxable goods. He shall not be required to keep account of sales. But if he makes a sale of goods the price whereof exceeds ten thousand rupees, or in case the purchaser requests for such goods to be invoiced, he shall issue a retail sales invoice to the purchaser and shall keep record of all such invoices.

(12) The lump sum retailer whose aggregate value of taxable sales in a year exceeds ten lakh rupees shall continue to pay lump sum during that year and composition of tax in his case shall cease to have effect only from 1<sup>st</sup> April next. Such retailer shall be entitled to claim the credit of input tax on the stock of goods in trade held by him at the close of 31<sup>st</sup> March, subject to furnishing information relating to such goods held in stock with his return for the quarter ending 31<sup>st</sup> March.

**CHAPTER-VIII**  
**Appeal and Revisions**  
**Procedure for presentation for Appeal**

**55. Appeal.** - (1) Where an appeal arises from an assessment order passed by the appropriate assessing authority who is a Superintendent of Taxes in rank, such appeal shall lie with the appellate authority who is an Assistant Commissioner, or Deputy Commissioner in rank, as may be notified by the Commissioner, and where an appeal arises from an assessment order passed by the assessing authority who is an Assistant Commissioner in rank, such appeal shall lie with the appellate authority who is a Deputy Commissioner or Additional Commissioner in rank, as may be notified by the Commissioner.

Provided that, if the Commissioner thinks fit so to do, he may transfer any appeal from the file of one Assistant Commissioner to that of another Assistant Commissioner or Deputy Commissioner, or from the file of one Deputy Commissioner to that of another Deputy Commissioner or Additional Commissioner, and thereupon the appeal so transferred shall be disposed off.

(2) Memorandum of appeal and presentation thereof.- Any dealer, casual dealer, or person (hereinafter referred to as the appellant) intending to prefer an appeal against an order of assessment, interest, penalty passed under the provisions of the Act, or affected adversely by any proceeding shall present a memorandum in Form VAT-12.

(3) The grounds of appeal and the form of verification as contained in Form VAT-12 shall be signed –

- (a) in the case of an individual by the individual himself or by any person duly authorized by him in this behalf;
- (b) in the case of a Hindu undivided family, by the Karta and, where the Karta is absent or mentally incapacitated, by any other adult member of such family;
- (c) in the case of a company or local authority, by the Principal Officer thereof,
- (d) in the case of a firm, by any partner thereof, not being a minor;
- (e) in the case of any other association, by any member of the association or the Principal Officer thereof, and
- (f) in the case of any other person, by that person or any person competent to act on his behalf.

(4) A memorandum of appeal shall be presented in duplicate;

(5) A memorandum of appeal shall be accompanied by a certified copy of the order appealed against and the fee required;

(6) The memorandum of appeal may be sent by registered post or by hand and obtain receipt thereof;

(7) The appellate authority may reject the appeal summarily if the provisions of section 73 of the Act are not complied with;

(8) The date fixed for hearing shall be communicated to the appellant and to the authority who has passed the order, by registered post or by hand;

(9) The appellate authority shall communicate the order passed to the appellant and the assessing authority.

(10) Tribunal.- (i) An appeal under sub-section (1) of section 74 of the Act shall be filed before The Nagaland VAT Tribunal, constituted under section 4 of the Act in Form VAT-13 in quadruplicate.

(ii) Every appeal to the Tribunal shall contain the following:

(a) the name and designation of the officer who passed the order;

(b) the date of order passed against;

(c) the date of communication of the order;

(d) statement of facts of the case;

(e) the grounds of appeal briefly but clearly set out;

(f) the memorandum of appeal shall be verified and signed in the manner laid down in sub-rule (3) of this rule.

(g) Every appeal shall be accompanied by-

(i) a copy of the order of assessment or decision against which the appeal is preferred;

(ii) receipted copy(ies) of challans in support of payment of tax, penalty, interest and fee as required;

(iii) The tribunal may summarily reject an appeal if any of the requirements are not complied with;

(iv) A memorandum of cross objection- Any party to an appeal before the appellate authority may, on receipt of a notice that an appeal against the order of the prescribed authority has been preferred by the other party to the Tribunal, file a memorandum of cross objections in the prescribed manner against any part of order passed by the appellate authority or by the Commissioner in revision under section 78 of the Act, and such memorandum shall be disposed of by the Tribunal as if it was an appeal.

(v) A memorandum of cross objections shall be filed before the Tribunal in Form VAT-14.

(vi) The Tribunal shall fix a date of hearing for the purpose of sub-section (3) of section 74 of the Act and communicate the same to the appellant by registered post.

(vii) The Tribunal shall communicate the order passed in appeal to the appellant and to the appropriate assessing authority or the Commissioner as the case may be, whose order forms the subject matter of the appeal.

**CHAPTER-IX**  
**Tax Invoice, Accounts and Documents.**

**56. Tax Invoice.** - A VAT invoice under section 55 shall be in the specimen given in Form VAT-15 containing the name and address of the VAT registered person issuing the invoice, the VAT registration number, date of issue of the invoice, the serial number of the invoice, the quantity and description of the goods, the unit price and the amount charged, excluding VAT, the VAT charged and the name, address and the VAT registration number of the buyer.

**57.** The tax invoice shall be printed in triplicate. Original and Duplicate are to be given to the buyer at the time of sale and Triplicate retained by the issuing dealer. The original copy is for support to his claim of credit by the buyer on a deductible input. The Duplicate invoice shall be made available to the assessing authority to cross-check sales reported by suppliers and purchases deducted by buyers.

**58.** Only one copy of invoice book shall be in use at a time. The dealer or any person duly authorized for this purpose shall authenticate each foil of the invoice book before it is brought into use.

**59.** The name and address of the Printer and first and last serial number of the tax invoice shall be printed in every copy.

**60. Retail Invoice.** - Every taxable dealer making sales to unregistered persons who should be considered final consumers exceeding rupees one hundred in value shall issue retail invoice, cash memoranda or Bill for the sale in lieu of tax invoice. On this invoice or Bill the price may be shown as including VAT, and the name and address of the buyer may be omitted. The invoice or bill shall be prepared in duplicate, the original for the buyer and the duplicate copy retained by the dealer. A retail invoice shall be in the specimen given in Form VAT 15A.

**61. VAT Account Register.** - (1) Every registered dealer and every dealer liable to pay tax under this Act shall, in addition to the records and books of accounts referred to in section 54, maintain a true and up to date account of all purchases, sales to registered dealers and sales to final consumer of goods made by him in a VAT Account register in Form VAT-16.

VAT Account Register								
Sale Side								
	Date	Source issued/ Entry No.	Invoices Exempt	Value of goods sold in the state				Output
				@ %	@ %	Total	Tax	
	(a)	(b)	(C)	(d)	(e)	(f)	(g)	(h)
Invoiced sales								
Petty Sale Books								

Note 1:- Value of goods sold shall not include tax.

Note 2:- Columns (d), (e) and (f) classify the goods according to different rates of tax applicable. Add more columns if necessary.

Purchase Side							
	Date	Source	Value of goods purchased in the State				Tax paid
			Exempt	@ %	@ %	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
On tax invoice							
Other purchases							

Note 1:- Value of goods purchased on tax invoices shall not include tax.

Note 2:- In columns (d), (e) and (f), classify the goods according to different rates of tax applicable. Add more columns if necessary.

(2) For the purpose of furnishing return and making payment of tax as required by section 28 and the rules made thereunder, the VAT Account Register referred to in sub-rule (1) shall be totalled by the dealer at the end of each month and shall be in agreement with the total amount of sale of goods according to his records and books of accounts that he maintains in terms of section 54.

(3) Every dealer shall maintain such invoices received, documents, vouchers, bills or cash memos, triplicate copies of invoices, carbon copies of bills issued by him, as maybe required in support of any entry in his records, books of accounts or VAT account register that he is required to maintain by or under section 54.

(4) Every dealer who is required to file annual commodity tax return shall further keep separate account of sale of each goods or class of goods listed in Schedules appended to these rules, where such goods are sold for the first time in the State.

*Explanation.* - 'goods sold for the first time' means sale of goods, which have not been purchased from VAT dealers in the State.

(5) Every commission agent, broker, del-credere agent, auctioneer or any other mercantile agent doing business as a dealer shall maintain accounts showing:-

- (a) particulars of authorizations received by him to purchase or sell goods on behalf of each principal separately;
- (b) particulars of goods purchased or of goods received for sale on behalf of each principal each day; and

(c) details of purchases or sales affected on behalf of each principal each day.

**62. Authentication of Account Books.** - (1) A registered dealer shall, when required by the assessing authority, produce before it any book, document or account relating to his business for the purpose of authentication.

(2) The assessing authority may, as far as possible with prior notice, authenticate the books of accounts of the dealer by visiting his place of business where the books, documents or accounts are kept.

(3) The assessing authority shall append his signature along with his seal at one or more places in each of the books, documents or accounts and record a certificate in the following form at the opening page thereof:

Certified that this book/document/account contains pages ----- to -----and I have put my signatures along with the official seal at page Nos. ----- and -----

(Signature of assessing authority)

Name in capitals-----

District-----

Date-----

(4) The assessing authority shall keep a regular record of such authentication in the file of each dealer for utilization at the time of inspection of his accounts or stocks.

**63. Report of Audit.** - A report of audit of the accounts of a dealer required to be furnished under section 58 shall be in Form VAT-17 accompanied by a statement of particulars in Form VAT-18, and shall be furnished to the appropriate assessing authority at the end of the month after expiry of six months within which the audits have been completed for the year.

**64. Maintenance of Registers.** - There shall be maintained in the office of the officer in charge of each district the following registers-

(1) Registration certificate issue register in Form VAT-19

(2) Daily collection registers in Form VAT-20

(3) Demand and collection register in Form VAT-21

(4) Refund register in Form VAT-22

Any other register as may be required and so specified by rules in any of the rules.

**65. Check Post.** - (1) When a check post is set up on the thoroughfare of road, barriers may be erected across the thoroughfare of road in the form of contrivance to enable traffic being intercepted, detained and searched.

(2) For the purposes of sub-section (4) of section 66 and section 67 of the Act, the officer empowered shall be the Assistant Commissioner of Taxes (Check post), and any officer appointed under the provisions of the Act and for the time being on

duty at the check post shall be deemed to be the officer-in-charge of such check post and all provisions of the Act shall apply accordingly.

(3) For the purposes of sub-section (2) of section 66 of the Act, the following shall be the documents so far as they are applicable to each case:

- (i) Declaration of imports in Form VAT-23 (Challan Inward) for bringing or receiving goods from outside the State to any place in the State;
- (ii) Bill of sale in Form VAT-24 (Challan Outward) for dispatch of goods by him from any place in the State to any other place in or outside the State.
- (iii) Transit Pass in Form VAT-25 together with consignment note, invoice, sale bill or documents of like nature in respect of taxable goods exceeding the prescribed quantum or value dispatched from any place outside Nagaland and bound for any place outside Nagaland for counter-signature and endorsement of the authority before whom such declaration is to be produced, evidencing exit from Nagaland of the vehicle transporting the same taxable goods:

Provided that transit pass shall not be required to be furnished in respect of exempted goods exclusively carried in a vehicle. The transit pass shall be filled in by the owner or person in charge of the goods, or owner or driver or person in charge of the goods carrier himself.

(4) The declaration forms under clause (i) and clause (ii) of sub-rule (3) shall be printed under the authority of the State Government and shall be machine numbered or bear a printed serial number. These shall be available with the issuing offices of the Department for issue to the dealers against payment at such price which the State Government may fix from time to time. The Commissioner may, with the approval of the Government, issue from time to time detailed instructions for issue of blank declaration forms to the dealers, their use, return after use, verification and disposal, surrender of issued forms to the assessing authorities and maintenance of record in relation thereto. Such instructions shall be binding on the issuing agencies, assessing authorities, officials and the dealers.

(5) The said declaration shall be in parts. Each part shall be filled in and signed by the consignor, the consignee and the transporter as the case maybe. Any movement of goods valued at rupees ten thousand or more in a single transaction relating to a dealer - whether as a seller, purchaser, consignor or consignee, shall be accompanied by a declaration in original. The duplicate part of the used declaration in Form VAT-24 (Challan Outward) and the original of the used declaration in Form VAT-23 (Challan Inward) shall be furnished by the user-dealer to the assessing authority along with the tax return filed by him, unless other arrangements for receipt of the used declaration is made in the instructions referred to in sub-rule (4). The used declaration forms shall be arranged in the order of date of receipt from the issuing authority and then in the order of their continuous serial number before their return to the assessing authority.

(6) The declaration in Form VAT-24 (Challan Outward) shall be so filled in by hand that the reverse of the original and the obverse of the duplicate and the counterfoil of the declaration form bear the carbon imprint of the original.

(7) If a dealer fails to furnish the account of declaration forms obtained by him or fails to surrender the blank declaration forms when so required by the assessing authority, he shall be liable to be assessed to tax to the best of its judgment by such authority and while doing so, such authority may presume that all declaration forms as aforesaid have been used by him for purchase and sale of goods and for this purpose it may estimate the value of goods purchased or sold per declaration form at an amount consistent with the facts and circumstances of the case.

(8) The dealer to whom the declaration forms have been issued shall be responsible for their proper custody and use. If a declaration form, whether unused or filled in is lost while in the custody of the dealer to whom it was issued, or in the custody of the dealer to whom it was sent, or in transit, the former shall report the loss to the assessing authority and shall furnish in respect of one or more such declaration form(s) so lost, an indemnity bond in the prescribed format to the assessing authority for such sum as the said authority may having regard to the circumstances of the case, determine:

Provided that where more than one declaration forms are lost, the dealer may furnish one such indemnity bond to cover all the lost declaration forms.

**66. Restrictions on, and procedures for, transport of goods.** - (1) No person, casual dealer, or dealer shall, except in the manner as laid down in this rule, transport any consignment of goods except the consignment of goods of the nature or value specified in sub-rule (2) dispatched from any place outside Nagaland from any railway station, steamer station, airport, seaport or post office in Nagaland or across or beyond the notified area of a check post or any other place.

(2) For the purpose of sub-rule (1), “goods” shall mean goods other than those goods sales of which are exempt from tax under section 13 of the Act and or where such consignment of goods is being transported by any person or on his account is his personal effects.

(3) Where any consignment of goods is imported or brought into Nagaland by a person, casual dealer or dealer on his own account from any place outside Nagaland, and such consignment of goods reaches a railway station, steamer station, port, airport, post office or transport office or courier office in Nagaland, such person, casual dealer, or dealer shall, before taking delivery of such consignment of goods, present before the Superintendent of Taxes or Assistant Commissioner of Taxes having jurisdiction over the area, if there is no check post at such railway station, steamer station, port, airport, post office or transport office or courier office, a Declaration of Imports in Form VAT—23 (Challan inward) along with the railway receipt, bill of lading, air consignment note or any document of like nature in respect of such consignment for counter signature by such Superintendent of Taxes or Assistant Commissioner of Taxes.

(4) The Superintendent of Taxes or the Assistant Commissioner of Taxes or officer of the check post shall, subject to the satisfaction of the documents, endorse the declaration of imports in Form VAT - 23 and counter sign the railway receipt, bill of lading, air consignment note or the document of like nature, recording therein

the serial number and date of the Declaration of Imports presented before him and return the same so endorsed to the person, casual dealer, or dealer for taking delivery of such consignment of goods from the railway station, steamer station, port, airport, post office, transport office or Courier Office, after verifying the correctness of the declaration.

(5) Before returning the duly endorsed Declaration of Imports to the person, casual dealer or dealer, the Superintendent of Taxes, Assistant Commissioner of Taxes or officer at the check post shall record in the Entry Register the particulars of such consignment of goods and the serial number and date of the Declaration of Imports related thereto, and retain the duplicate copy of the Declaration of Imports.

(6) Any infringement of any provision of this rule by a person, casual dealer, or dealer in respect of any consignment of goods imported or brought by him into Nagaland on his own account, or by the driver or person in charge of a vehicle transporting such consignment of goods from a railway station, steamer station, port, airport, post office, transport office or courier office shall be deemed to be a contravention of the provisions of this rule, and such consignment of goods shall be seized by such authority on duty under section 66 of the Act.

(7) Where a consignment of goods has been seized under sub-rule (6) if the person of such seized goods exercises option in writing to keep the seized goods in his godown/warehouse or in his/their custody and not to deliver such seized goods to the consignee or owner or to dispose of the seized goods in any other manner, such authority may give custody of the seized goods to such person or transporter, as the case may be, by passing an order in writing in the format below:

### **ORDER**

Order dated.....passed under \*sub-rule (6) of rule 66 of the Nagaland Value Added Tax Rule, 2005 [see sub-section (9) of Section 66].

WHEREAS the \*person/transporter.....(name of the \*person/transporter) of.....(address of the \*person/transporter in Nagaland in full) has exercised an option, in writing, dated.....to take custody of the goods seized from him.

AND WHEREAS the said \*person/transporter has undertaken to abide by the conditions and restrictions provided in the sub-rule (7) of rule 66 and has paid security under section 26 of the Nagaland Value Added Act, 2005, amounting to not less than equal to the tax estimated on the value of goods.

AND WHEREAS the said \*person/transporter has declared himself to be liable for imposition of penalty under sub-section (12) of section 66 of the Nagaland Value Added Tax Act, 2005, for any contravention on his part of the conditions and restrictions provided in the Act.

AND WHEREAS the undersigned is satisfied that the \*person / transporter has correctly given all the requisite information the undersigned hereby gives custody of the seized goods referred to above to the said \*person / transporter and allow him to \*transport/keep the same to \*his/their \*godown /warehouse situated in Nagaland of.....(address of the godown /warehouse in full)

The undersigned directs the said \*person/transporter to keep the seized goods in the said \*godown / warehouse in \*his/their custody and not to deliver such seized goods to the consignee or owner of such seized goods or to dispose of the seized goods in any other manner before the proceedings, if any initiated against the person or consignee or owner of such seized goods under sub-rule (6) of rule 66 of the said Rule are concluded and a communication to that effect in writing received by such transporter from the undersigned, failing which a penalty shall be imposed upon him under sub-section (12) of section 66 of the said Act.

(Office seal)

.....  
(Signature of the authority passing the order)

Name (in full) of such authority.....

Designation of the authority.....

\*Strike out whichever is not applicable.

**67. Procedure for transport from places other than check posts in Nagaland of consignment of goods dispatched from places outside Nagaland.** - (1) Where any consignment of goods dispatched from any place outside Nagaland is imported or brought into Nagaland by a person, casual dealer or dealer on his own account and the vehicle transporting such consignment enters first into Nagaland through any place other than a check post in Nagaland mentioned in the declaration of imports in Form VAT-23, being diverted for any reason beyond his control, such person, casual dealer, or dealer shall have made over such import declaration in duplicate in respect of such consignment of goods to the driver or person in charge of the vehicle transporting such goods and instruct him to present in duplicate in respect of such consignment of goods before the Superintendent of Taxes or Assistant Commissioner of Taxes of the nearest check post, or before the Assistant Commissioner or the Superintendent of the nearest Zonal Office or the Unit Office, that he comes across immediately after entering into Nagaland or before such VAT authority of such area as the Commissioner may authorize in this behalf, for his endorsement.

(2) After the import declaration is presented in the manner under sub-rule (1), if the Officer-in-Charge is satisfied of the reason for diverting the road vehicle with such consignment from the check post specified, he shall verify the particulars of the consignment of goods as disclosed in the declaration of import with the description, quantity, weight or value of the goods in such consignment being actually transported and, subject to his satisfaction, endorse the duplicate copy of such declaration and record in the Entry Register the particulars of the consignment of goods related thereto and return the endorsed copy and retain the duplicate copy.

(3) The provisions under rule 65 shall apply *mutatis mutandis* to transport of any consignment of goods from the places of the nature referred to in sub-rule (1) of this rule.

**68. Refund.** - (1) A VAT dealer may, on quarterly basis claim refund of input tax by making an application to the appropriate assessing authority in Form VAT-26, appending thereto documents/information as maybe relevant for the claim.

(2) The assessing authority shall, on receipt of application under sub-rule (1), examine the same and pass order within thirty days either to allow the refund in full or in part or to disallow the same for reasons to be communicated in writing, and where the refund is allowed, it shall issue a refund voucher in Form VAT-27 in favor of the claimant. In the case of interest payment order on delayed refund, a refund voucher in Form VAT-27(1) shall be issued. An advice list shall, at the same time, be forwarded to the Treasury Officer concerned.

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

(4) Approval of Refund.- The following authorities shall be competent to allow refund arising from a single order, of the amount mentioned against each:

1. Assessing authority- Forty thousand rupees.
2. Assistant Commissioner, Zonal Charge- One lakh rupees.
3. Additional Commissioner- Five lakh rupees.
4. Commissioner- Any amount.

The lower authority/authorities shall submit the report of the case along with his/their recommendation(s) to the competent authority at the appropriate level at least thirty days before the time prescribed under sub-section (1) of section 50 of the Act lapses for issuing refund without interest, and the competent authority shall intimate its decision to the lower authority/authorities well in time.

(5) A register shall be maintained in Form VAT-22 wherein particulars of all applications for refund and the orders passed thereon shall be entered.

**69. Recovery of outstanding dues - Application to the Certificate Officer.** - (1) Where any amount of tax, penalty or interest in respect of any period is due and recoverable from a dealer, or such amount is due and recoverable from a

transporter, owner or lessee of warehouse, person or owner of goods under section 42 of the Act, and the demand of the tax, penalty and interest is not pending in appeal under sections 73, 74 or revision under section 76 of the Act, the appropriate assessing authority shall apply to the Certificate Officer within whose jurisdiction the place of business of a dealer or the head office of his business is situated, in accordance with the provisions of the Public Demands Recovery Act, 1913, and the rules made thereunder for the recovery of such amount as an arrear of land revenue.

(2) The assessing officer (hereinafter referred to as the Requiring Officer) shall prepare the certificate in triplicate and send or forward two copies of such certificate to the appropriate Certificate Officer and retain the third copy for office record.

(3) The procedures laid down in the rules made and the instructions issued, in connection with recovery of arrears under the Public Demands Recovery Act, 1913, in the matter of maintenance of registers and other functions of the Requiring Officer and the Certificate Officer in relation to recovery of tax, penalty or interest as an arrear of land revenue shall apply *mutatis mutandis* in the same manner and functions of the Requiring Officer.

(4) Modification of the amount under certificate for recovery and recovery of such modified amount.- (a) If any amount of tax, penalty or interest proceedings for the recovery of which have been commenced is subsequently modified in consequence of any order passed on re-assessment, rectification, appeal or revision, as the case maybe, the appropriate assessing authority shall, within three months from the date of such order, serve upon the certificate debtor a notice specifying therein, inter alia, the net amount of tax, penalty or interest due from him upon notification and send a copy thereof to the Certificate Officer.

(b) On receipt of the notice referred to in clause (a) the Certificate Officer shall take steps for recovery of the amount of tax, penalty or interest as modified as if the proceedings were commenced for recovery of such modified amount.

Provided that, if the notice relates to a letter withdrawing the certificate sent under sub-rule (2) and thereupon the Certificate Officer shall drop the certificate proceedings.

**70. Furnishing of security.** - (1) The security required to be furnished under the provisions of sections 26 of the Act and/or any other provision under the Act maybe in the following forms, namely-

- (a) cash deposit in the Government Treasury under the head "0040-Sales Tax";
- (b) post office saving bank account, the account being pledged to the Commissioner or any officer authorized by him in this behalf;
- (c) bank guarantee from a Scheduled Bank agreeing to pay to the State Government on demand the amount of security;
- (d) such saving certificates or bonds or fixed deposit receipts as are issued by the Government of India, the State Government or Scheduled Bank from

time to time, to be pledged to the Commissioner or any other officer authorized by him in this behalf.

(2) In the event of default in the payment of any tax, interest, penalty or any other amount due, the security furnished by the dealer shall be liable to adjustment towards such amount after intimation to him, and the short fall in the amount of security shall unless ordered otherwise, be made up by him within a period of fifteen days from the date of intimation in any of the ways specified in sub-rule (1).

(3) The security furnished under the provisions of section 26 of the Act shall be forfeited if the payment of the amount due on account of advanced tax, penalty or interest imposed is not made within the time allowed for the payment thereof.

## **Chapter-X Miscellaneous**

**71. Supply of copy of orders.** - (1) An authenticated copy of the order imposing tax or penalty, or both, shall be supplied to the dealer or the person concerned by the authority who passes such order.

(2) Immediately on passing an order in appeal or revision or review, an authenticated copy of the same shall be supplied by the authority who passes such order to the person affected by the order and to the authority who passed the impugned order, and to the authority who passed the original order, as the case maybe.

**72. Fee.** - (1) The following fee shall be payable in court fee stamps, or by a deposit into the Government Treasury under the head “0040-Sales Tax” under the Nagaland VAT Act - miscellaneous fees, namely-

<b>(i)</b>	<b>on a memorandum of first appeal</b>	<b>one hundred rupees</b>
<b>(ii)</b>	<b>on an application for obtaining copies of record</b>	<b>ten rupees</b>
<b>(iii)</b>	<b>on any other application or petition for relief to any authority other than tribunal under the Act or these rules</b>	<b>twenty five rupees</b>
<b>(iv)</b>	<b>on a memorandum of appeal or an application for review to the Tribunal</b>	<b>five hundred rupees</b>
<b>(v)</b>	<b>on any other application including application for adjournment</b>	<b>ten rupees</b>

(2) If the document of which a copy is to be granted relates to any previous year, a search fee in the form of court fee stamp of the value of ten rupees per application shall be charged.

**73. Service of notice and supply of copy of order.** - (1) Notice under the Act or these rules shall be served by one of the following methods,-

- (a) by delivery by hand a copy of the notice to the addressee or to his representative or person regularly employed by him, or to any adult member of his family residing with the dealer;
- (b) by registered post acknowledgement due, or
- (c) by speed post or by such courier services or by any other means of transmission of documents including fax message or electronic mail service as are approved by the Government, provided that if upon an attempt to serve any such notice having been failed by the above methods,

the said authority shall, after recording the reasons thereof, cause the notice to be served by affixing copy thereof-

- (i) on some conspicuous parts of the dealer's office or the building in which the dealer's business is located or last intimated to the said authority, or the place where he is known to have last carried on business; or
  - (ii) if the addressee is not a dealer, on some conspicuous part of his residence or office or building in which his residence or office is located, and such service shall be deemed to be as effectual as if it has been made on the addressee personally.
- (2) when service is made by post, the service shall be deemed to be effected by properly addressing or preparing the notice and posting it by registered post with acknowledgement due, and unless the contrary is proved the service shall be deemed to have been effected at the time which the notice would be delivered in ordinary course of post.

**74. Summons.** - (1) The summons to be issued by any authority or the Tribunal for the appearance of any person or the production of document or documents by him shall be in Form VAT-28.

Provided that the summons shall be served at least ten days before the actual date, of appearance or, for the production of document or documents.

(2) Notices relating to returns assessment and demand shall be in the following forms:

Notice-

- (i) under section 29 in Form VAT-29
- (ii) under section 35/36/37/39 in Form VAT-30
- (iii) demand notice in Form VAT-31

**75. Penalties.** - Whoever commits a breach of any provision of these rules where penalty has not been specifically provided, shall be liable to a fine not exceeding rupees five thousand, and when the breach thereof is a continuing one, with a daily fine not exceeding one hundred rupees during the continuance of the breach.

## **CHAPTER-XI**

### **Appearance before VAT Authority in Proceedings**

**76. Appearance by Authorized Representative.** - (1) Every person enrolled as a Sales Tax Practitioner (hereinafter referred to as Tax Consultant) under the earlier laws before coming into force of these rules, and any other person having the prescribed qualifications under sub-rule (2) shall make an application for getting himself enrolled in Form VAT-34 on the list maintained by the Commissioner .

On receipt of the application the Commissioner shall, after satisfying himself of the particulars given in the application, enroll the name of the applicant as a Tax Consultant in the register in Form VAT-35.

(2) Educational Qualification.- For the purpose of clause (c) of sub-section (1) of section 90 of the Act, the following educational qualifications are prescribed:

- (i) A Degree in Commerce or Law conferred by any Indian University incorporated by law for the time being in force.
- (ii) A person who has retired from the Nagaland Taxation Service of the Government of Nagaland and had held during his service in the Department an office not lower in rank than that of a Superintendent of Taxes for not less than five years, and in the opinion of the Commissioner, is a fit and proper person to appear before any VAT authority as Tax Consultant:

Provided that a person who has retired or resigned from such employment shall not be entitled to represent a dealer or a person for a period of two years from the date of his retirement or resignation, as the case maybe.

(3) No person shall be entitled to appear as Tax Consultant on behalf of any person before any authority appointed under section 3 of the Act in any proceeding under the Act, unless his name stands enrolled in that behalf in the list maintained by the Commissioner and holds an Enrolment Certificate in Form VAT-36.

(4) If any Tax Consultant is found guilty of misconduct under sub-section (2) of section 90 of the Act, the name of such person shall be removed from the list.

**77. Form of Authority under section 90.** - The authority to appear before any VAT authority in connection with any proceedings under the Act shall be in Form VAT-37.

**78. Authority of representative to continue.** - An authority given to a Tax Consultant shall continue to be valid for the purpose of appearance in proceedings under appeal against or an application for revision of an order passed in the proceedings in respect of which such authority was given.

Provided that a separate authority shall be furnished for appearance in proceedings relating to that period for which a separate order of assessment is required to be made or has been made.

**79. Clarifications through Government orders, circulars.** - The State Government or the Commissioner, as the case may be, if it considers necessary or expedient so to do for the purpose of maintaining uniformity in the levy, assessment and collection of tax or for the removal of any doubt or any other matter relating to administration not specifically provided under these rules may, issue an order clarifying any point relating to levy, assessment and collection of tax or issue direction in a circular for carrying out the purposes as may be necessary, and all persons employed in the administration of the Act except an appellate authority, and all dealers shall observe and follow such order or direction.



5. Nature of Business (whichever is applicable)

Manufacturing	*2 Supplier	Whole Sale Trade	Leasing
Mining		Retail Trade	
Power Generation/Distribution	Bricks Manufacturer	Commission Agent	Stone Crusher
Works Contractor	Lottery dealer	Eating Establishment	*3

\*3 \* (To be specified if not covered by any of the given descriptions)

6. \*4 Commodities which the business deals in.

7. \*5 EAC (Economic Activity Code)

8. Basis \*5for seeking registration (whichever is applicable)

9. Date of liability   
DD MM Y Y Y Y

10. Details of Bank Account(s)

Name of Bank with address	Type of account	Account Number

10. Details of immovable properties owned wholly or partly by the business

Sl. No.	Description of Property	Address where Property situated	Approximate Value	Share Percentage

12. Script in which account books are maintained.

13. The names, addresses and the other details of the proprietor, each of the partner, karta of HUF and each director (in case of private limited company) are attached as per Annexure-I

14. A copy of the partnership deed/Memorandum of Articles of Association is enclosed.

15. The details of additional place(s) of business are attached as per Annexure-II.

16. The details of security furnished are attached as per Annexure-III.

17. Passport size (self signed) photographs of the proprietor, each of the partner, Karta of HUF and each Director (in case of private limited company) are pasted below

**VERIFICATION**

I/We..... do hereby solemnly affirm and declare that the information contained in this application, including Annexures attached herewith, are true and correct to the best of my/our knowledge and belief.

Place: Signature of the applicant.....  
Date: Status.....  
Full Name.....

**DECLARATION**

- (i) I/We hereby undertake to abide by the provisions of the Nagaland Value Added Tax Act, 2005 and the Nagaland Value Added Tax Rules, 2004.
- (ii) A sign board in the name of my/our business has already been displayed at all the business premises.
- (iii) That the books of accounts in respect of the said business are being maintained and shall be found at the said business premises

Place..... Signature of the applicant  
Date. Status.....  
Full Name.....

**AFFIDAVIT.**

I, ..... proprietor/partner/karta/authorized officer/head of the department of M/S ..... having our office at ..... do hereby solemnly affirm and declare as under:-

- 1. Name of the dealer :
- 2. Address of registered office :
- 3. Nature of business :
- 4. Location of premises :
  - North
  - South
  - East
  - West
- 5. Business premises (Rented/Self owned/Lease) :
- 6. Holder of Electric Connection :
- 7. Detail of first import :
  - Date
  - Bill No.
  - Amount (Rs.)
  - G.R. No
  - Supplier's Name
- 8. Detail of first export :
  - Date
  - Bill No.

- Amount (Rs.)  
G.R. No.
9. Detail of first local sale :  
Date  
Bill No. :  
Amount (Rs.)
10. Detail of first local purchase :  
Date  
Bill No.  
Amount (Rs.)
11. Total sales up to :  
12. Total purchase up to :  
13. Value of stocks of goods on which tax has :  
been paid under the Act held on the date of liability to pay tax.  
14. Name and Address of securities with TIN :

Place:

Date:

DEPONENT

**VERIFICATION**

I, ..... Proprietor/partner/karta/authorized officer/head of the department of M/S ....., having our office at ..... Do hereby solemnly affirm and declare that what is stated above is true and correct to the best of my knowledge and belief and nothing is concealed therein.

Place:

Date:

DEPONENT

(For office use only)

Acknowledgement receipt No.....

Date.....

Ward No.....

Signature and Stamp of section clerk

**ANNEXURE-I**

*(To be attached with Form VAT-I)*

Information about proprietor, each partner (in case of partnership business)/ Director (in case of Private Company) separately and karta of HUF

1. Full Name in Capitals .....
2. Father's Name in Capitals .....
3. Status .....
4. Extent of interest in business .....



**ANNEXURE-III**  
(To be attached with Form VAT-I)

Details of Security Furnished

Sl. No	Name of the surety	Type of security	Amount	Name and TIN under the VAT Act, of the business in which surety has an interest	Date of expiry in case of bank guarantee

**VERIFICATION**

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therein. I further declare that I shall inform the department whenever there is any change in the information provided in this Annexure.

Place.....  
Date.....

Signature of the applicant  
Full Name.....  
Status.....

**GUIDELINES:**

1. The application has to be made to the Assessing Authority having the jurisdiction over the area of business of dealer.
2. Column 3.- Permanent Account No. (PAN) allotted by the Income Tax department has to be given. In case no such number has yet been allotted, the column should be filled as "Applied for" with the copy of the application filed with the Income Tax department to be annexed with Form VAT-I.
3. Column 7.- EAC (Economic Activity Code) for any dealer has to be chosen from the table of Economic Activity Code provided in the Nagaland Value Added Tax Rules, 2005.
4. Column 6 - it is not necessary for each and every individual item to be included, but class of goods to which such item pertains must necessarily be included in the certificate of registration.
5. Column 8 - The basis for seeking registration which could be one of the following.
  - a. Import (Receipt) of goods from outside the State.
  - b. Export (Transfer) of goods to any place outside the State.
  - c. Turnover exceeding Rupees Three lac.
  - d. Voluntary i.e. in case nothing of the above is applicable.
6. Column 9 - The date of invoice of the basis of registration mentioned at Column 8.
7. The detail of Bank accounts of the dealer has to be given in Column 10.
8. Share percentage in Column 11 has to be filled in case the property is jointly owned with somebody. Otherwise it will be shown 100%.
9. The language and method of accounting is to be shown in Column 12.
10. The extent of interest in col. 4 of Annexure I has to be shown as profit sharing ratio of respective partner. In case of director of private company, it has to be shown as percentage of respective director's shareholding in total capital of the company.

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**THE NAGALAND VAT RULES, 2005**

**FORM VAT-2**

[See Rule 23(1), (2), (3)]

**INFORMATION TO BE FURNISHED BY A DEALER REGISTERED UNDER THE EARLIER LAWS (See sub-sec (1) of sec.100) OR A DEALER WHOSE APPLICATION SUBMITTED FOR REGISTRATION UNDER THE ACT *IBID* IS PENDING**

To

The Assessing Authority?  
..... District.

I/We ..... Proprietor/Partner(s)/Karta of HUF/Principal Officer managing the business/affairs of the Company/Society/Association of Persons/Club/Head of the Department or any other Officer duly authorized by him in writing, of the business, details of which are given below hereby furnish the following information in respect of my business for the purpose of grant of registration certificate under sub-rule (1)/sub-rule (2) of rule 23 of The Nagaland Value Added Tax Rules, 2005.

1. Name and style of the business

2. Registration Certificate Number  
the Nagaland Sales Tax Act, 1967/  
Purchase Tax Act, 1993 .....  
.....

DD - MM - YYYY

3. Date of Liability

DD - MM - YYYY

4. Date of Validity

DD - MM - YYYY

5. Date of submission of application for grant of registration under Nagaland Sales Tax Act, 1967/..... Which is pending on 01.04.2005

DD - MM - YYYY

6. Principal place of business and contact number(s)

Address	Phone:
City	Fax:
District	E-Mail:

7. Permanent Account Number of the business (PAN)

Define boundaries of premises to be registered

(i) North

(ii) East

(iii) West

(iv) South

8. Constitution of the business (whichever is applicable)

Proprietorship	Public Limited Company	Board or Corporation	Government Department
Partnership	HUF	Association of Persons	*
Private Limited Company	Co-Operative Society	Club	

\*(To be specified if not covered by any of the given descriptions)

9. Nature of Business whichever is applicable

Manufacturing		Whole Sale Trade	Leasing
Mining		Retail Trade	
Power Generation/ Distribution	Bricks Manufacturer		Stone Crusher
Works Contractor	Lottery Dealer	Eating Establishment	*

\*(To be specified if not covered by any of the given descriptions)

10. Four principal commodities which the business deals in


11. EAC (Economic Activity Code)  
(as per schedule of VAT Rules)

12. Details of Bank Account(s)

Name of Bank with address	Type of Account	Account Number

13. Details of immovable properties owned wholly or partly by the business.

Sl. No	Description of Property	Address where property is situated	Approximate Value	Share %age

14. Script in which account books are maintained

15. The names, addresses and other details of the proprietor, each of the partner, Karta of HUF and each Director (in case of private limited company) are attached as Annexure-1.

16. A copy of the partnership deed and Memorandum of Articles of Association is enclosed.

17. The details of additional place(s) of business are attached as Annexure-II.

18. The details of security furnished are attached as Annexure-III.

19. The details of closing stock as on 31.03.2005 are attached as Annexure-IV.

20. Passport size (self signed) photograph(s) of the proprietor, each of the partner, Karta of HUF and each director (in case of private limited company) are pasted below :-

Name \_\_\_\_\_  
Status \_\_\_\_\_

Name \_\_\_\_\_  
Status \_\_\_\_\_

Name \_\_\_\_\_  
Status \_\_\_\_\_

Name \_\_\_\_\_  
Status \_\_\_\_\_

Name \_\_\_\_\_  
Status \_\_\_\_\_

Name \_\_\_\_\_  
Status \_\_\_\_\_

**VERIFICATION**

I/We ..... Do hereby solemnly affirm and declare that the information contained in this application, including Annexure attached herewith, is true and correct to the best of my/our knowledge and belief.

Place :

Signature .....

Date :

Full Name .....

Status .....

**DECLARATION**

- (i) I/We hereby undertake to abide by the provisions of the Nagaland Value Added Tax Act, 2005 and the Nagaland Value Added Tax Rules, 2005.
- (ii) A signboard in the name of my/our business has already been displayed at all the business premises.
- (iii) That the books of accounts in respect of the said business are being maintained and shall be found at the said business premises.

Place :

Signature .....

Date :

Full Name .....

Status .....

**(Signature of other Partners in case of partnership business)**

(1) Place ..... Signature .....

(2) Place ..... Signature .....

Full Name .....

Full Name .....

Date ..... Status .....

Date ..... Status .....

(3) Place ..... Signature .....

(4) Place ..... Signature .....

Full Name .....

Full Name .....

Date ..... Status .....

Date ..... Status .....

**(For office use only)**

Acknowledgement Receipt No. .... Date ..... Ward No.....

Signature and Stamp of section clerk



**VERIFICATION**

The above details are true and complete to the best of my knowledge and belief and nothing has been concealed therein. I further declare that I shall inform the department whenever there is a change in the information provided in this annexure.

Place \_\_\_\_\_  
Date \_\_\_\_\_

Signature .....  
Full Name .....  
Status .....

-----

**THE NAGALAND VAT Rules, 2005**  
*Registration Certificate*  
**FORM VAT-RC**

**Registration Certificate u/s 24 and 25 of the Nagaland Value Added Tax Act, 2005**  
 [See rule 11]

TIN (Tax Payer's Identification Number)

--	--	--	--	--	--	--	--	--	--	--

District

--

Economic Activity Description (manufacturing, wholesaling, retailing)

--

Name and Style of the Business

--

Principal Place of Business

--

Nature of Constitution of Business

--

Address of Branches (if any)

(i)	
(ii)	
(iii)	
(iv)	

Date of Liability

DD	MM	YYYY

Date of Validity

DD	MM	YYYY

*Signature of the Superintendent of Taxes/  
 Assistant Commissioner of Taxes,  
 (with name and official seal)*

Date :  
 Place :

Conditions:

- (i) This Registration Certificate is valid for the premises and purposes specified in the Application.
- (ii) This Registration Certificate is not transferable.
- (iii) This Registration Certificate is not valid in case the constitution of the management of the firm undergoes change(s).
- (iv) No corrections/changes in the Registration Certificate will be valid unless the request for any correction/change is applied for and the same is acknowledged.

- (v) This Registration Certificate shall remain valid till the registrant carries on the activity for which it has been issued or surrenders it or till it is revoked or suspended.
  - (vi) The grant of this registration Certificate shall be without prejudice to the rights of any other person(s) over the registered premises or purpose to which such person may be lawfully entitled.
-

**THE NAGALAND VAT RULES, 2005**

**FORM VAT-3**

[See rule 24(2)]

**Register of registered dealers**

(RC issue Register VAT-19)

List of registered dealers of ..... District

Sr. No.	Name and Address	Name and address of prop./partners	Economic Activity Code
1	2	3	4

---

Addresses of branches

Particulars of TIN (Tax Identification Number)

	Number	Date of issue	Date of Liability	Date of Validity	Date of Cancellation

---

Amount	Details of security Name & Address of sureties with TIN, if connected with any business Registered under VAT Act	Signature of Assessing Authority
11	12	13

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**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-4**  
(See rules 25, 27 and 28)  
**NAGALAND VAT RETURN**

Original Copy of Return for month/quarter/year ended:  
Duplicate

DD	MM	YY

**1. Dealer's identity**

Name and style of business	M/s .....														
Address									Contact No.						
TIN									Economic Activity Code						

**2. Gross Turnover, Taxable Turnover & Computation of Tax**

(a) Description	(b) Value of goods	(c) Lists appended to the return
2A. Gross Sale Price received/receivable in respect of goods sold		
2B. Deductions:		Sale List (SL)
(1) Sale outside the State (of goods purchased outside the State)		SL-1
(2) Sale in the course of inter-State trade		SL-2
(3) Sale in the course of import into India		SL-3
(4) Sale in the course of export out of India		SL-4
(5) Sale of exempted goods in the State		* * *
(6) Value of goods disposed of otherwise than by sale		SL-6
(7) Value of goods sent for sale to local agents (VAT dealers)		SL-7
(8) Value of goods exported out of State (Consignment/ Transfers)		SL-8
(9) Total of (1) to (8)		

2C. Taxable Turnover of Sales 2A(b)-2B	
--	--

2D Breakup of 2C according to rate of VAT	(a) Effect of return of goods & de-escalation SL - 10	(b) Sale of goods purchased from VAT dealers	(c) Sale of goods purchased from outside the state and unregistered dealers	(d) Rate of VAT	(e) VAT
(1)				1%	
(2)				4%	
(3)				12.5%	
(4)				20%	
Total					

2E	Circumstances in which Purchase Tax levied	Purchase value of goods Tax able at different rates	Rate of VAT	Purchase Tax
	(a)	(b)	(c)	(d)
(1)	Taxable goods purchased in the State without payment of VAT when such goods or the goods manufactured there from are either exported out of State or used or disposed off (except when sold in the course of export out of India in a manner that no tax or CST is payable to the State.			
(2) Total				

3. Purchase, import and receipt of goods and computation of VAT paid on purchases within the State.

(a) Description	(b) Amount	(c) Lists appended to return	(d) Stock as on 31 <sup>st</sup> March last to be given with return for 31/3
3A Aggregate of purchase price/value of goods			
(1) Purchased outside the State (for sale outside)		Purchase list PL-1	
(2) Purchased in the course of export out of India		PL-2	
(3) purchased in the course of inter-State trade		PL-3	
(4) Purchased in the course of import into India		PL-4	
(5) Imported into State (consignment/transfers)		PL-5	
(6) Received for sale from dealers regd. under the Act		PL-6	
(7) Purchases from VAT dealers on tax invoice		PL-7	
(8) Other purchases in the State		PL-8	
(9) Total of boxes (1) to (8)			

3B. Breakup of purchases etc according to rate of VAT	Effect of return of goods & de-escalation	Net purchases (a) + (b)	Rate of VAT	VAT paid
(a)	(b)	(c)	(d)	(e)
(1)			1%	
(2)			4%	
(3)			12.5%	
(4)			20%	
(5)				

4. Aggregate of VAT levied on sale or purchase

(1) VAT on sales 2D (5)	
(2) VAT on purchase 2E (2)	
(3) Total Tax (1) + (2)	

5. Computation of Input Tax

(1) Tax paid on purchases made in the State {(3B[5](e)}	
(2) Less tax paid, not part of input tax (Schedule VI)	
(3) Input Tax (1)-(2)	

6. VAT payable, refundable or adjustable (See sec. 17 of the Act)

(1) VAT payable 4(3)-5(3)	
(2) Refund claimed	
(3) Excess carried forward	

7. Details of VAT deposit

Sl. No	Name of Treasury where tax deposited or Bank on which DD/ Pay order drawn or office from where RAO issued, TDS	Treasury Receipt(TR/DD/PP/RAO/TDS)					
		Type of Voucher	No	Date	Amount	For Office use only	
						DCR No	Date
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)	Excess paid b/f from last return						
(8)	Total of boxes (1) to (7)						

**DECLARATION**

I, ..... (name in CAPITALS), hereby, solemnly affirm that I am authorized to furnish this return and all its contents, lists, statements, declarations, certificates and other documents appended to it or filed with it are true, correct and nothing has been concealed therein.

Place:

Date:

(Signature)

Status: Tick applicable [Karta, proprietor, partner, director, president, secretary, manager, authorized officer]

**(For office use of the assessing authority)**

(1) Date of entry in VAT- register/computer:

(2) Signature of the official making the data entry: (Affix stamp of name & designation)

(3) Signature of the assessing authority with date: (Affix stamp of name & designation)

Date:

Assessment order u/s

**Acknowledgement**

The undersigned acknowledges having received the original of this return on the date mentioned below:

(1) Date of receipt of return:

(2) Signature with stamp of name and designation of receipt clerk

## ANNEXURES

(To be enclosed with the quarterly Return)

### **Annexure-1. Account of forms printed under the Government authority/ required to be authenticated by the assessing authority**

Serial No.	Type of Form	Opening stock at the beginning of the return period	Blank forms received /authenticated during the return period	Numbers of forms used during the return period	Aggregate of amount of transactions for which forms used
(1)					
(2)					
(3)	VAT-				
(4)	C				
(5)	E-I				
(6)	E-II				
(7)	F				
(8)	H				

### **Annexure-2. Statutory declarations and certificates received from other dealers furnished with the return**

Serial No.	Type of form	No. of forms furnished	Aggregate amount of transactions for which forms furnished
(1)	VAT-		
(2)	VAT-		
(3)	VAT-		
(4)	VAT-		
(5)	VAT-		
(6)	VAT-		
(7)	C		
(8)	D		
(9)	E-I		
(10)	E-II		
(11)	F		
(12)	H		

### **Annexure-3. SL- 1 to 10**

### **Annexure-4. PL-1 to 8**

Each Sale List (SL-1 to 10) and Purchase List (PL-1 to 8) shall be accompanied by the following declarations at the end of each List:

### **DECLARATION**

I, ..... (name in CAPITALS) hereby declare that the contents of the above list are true and correct and nothing has been concealed therein.

Place:

Full signature of the authorized signatory

Date:

Name

Status

**SL-1**

**List of goods sold outside the State (and purchased outside the State) for the quarter ended**

.....

DD		MM		YY	

**Name and TIN of the VAT dealer furnishing the list**

Name and style of business															
TIN												Economic Activity Code			

Sl. No.	Name and address of the purchaser	TIN, if applicable	Sale Invoice No.	Date	Description of goods	Sale Value	State in which goods sold
1	2	3	4	5	6	7	

Total

*Note:* Total must tally with figures in 2B (1)(b) of the return.

**SL-2**

**List of sale of goods in the course of inter-State trade and commerce for the quarter ended**

.....

DD		MM		YY	

**Name and TIN of the VAT dealer furnishing the list**

Name and style of business	M/S														
TIN												Economic Activity Code			

**A. List of sale of goods – sold by transfer of documents during their movement**

Sl. No.	Details of purchases		Name and address of the purchaser	TIN (if any) with date of validity	Sale Invoice No	Date	Description of goods	Quantity/weight	Value of goods	Sl. No of declaration in Form 'C' received
1	Name of the dealer from whom goods purchased	Sale Invoice No. & Date	2	3	4	5	6	7	8	9

Total A

**B. List of sale of goods – other than covered by Table A**

Sl. No.	Name and address of the purchaser	TIN (if any) with date of validity	Sale Invoice No.	Date	Description of goods	Quantity/weight	Value of goods	Value of the goods		No. of declaration in Form 'C' received, if applicable
								Sold against declaration in Form 'C' (a)	Sold without declaration in Form 'C' (b)	
1	2	3	4	5	6	7			9	
Total B										

Note: Gross total of Total A and Total B (7) must tally with figures in 2B (2) (b) of the return.

**SL-3**

**List of sale of goods in the course of import of the goods into the territory of India for the quarter ended .....**

DD MM YY

--	--	--	--	--	--

**Name and TIN of the registered dealer furnishing the list**

Name and style of business		M/S														
TIN												Economic Activity Code				

Sl No.	Name and address of the purchasing dealer	TIN if any	Sale Invoice No	Date	Description of goods	Quantity/Weight	Value of the goods	Name of the vessel/Airline s and number and date of bill of landing and date of its endorsement to the purchaser, if applicable	Name of the Railway, Airport, Road transport company or Post Office by which goods dispatched in India	No. & date of the receipt issued by the railway, Airport, Road Transport company or Post Office
1	2	3	4	5	6	7	8	9	10	
Total										

Note: Total must tally with figures in 2B (3) (b) of the return.

**SL-4**

**List of sale of-goods in the course of export of goods out of the territory of India for the quarter ended.....**

DD	MM	YY

Name and style of business	M/S															
TIN												Economic Activity Code				

**A. List of sale of goods under section 5 (1) of the CST Act 1956 out of purchases u/s 5 (3) of Central Act**

Sl. No.	Sale Invoice/ Delivery Note No.	Date	Name & address of the foreign buyer	No. & date of agreement/ order of foreign buyer to whom goods sold	Description of goods	Quantity/ weight	Value of the goods	Country of destination	Vessel or Airlines' name, date of shipping/Airfreight carrier number by which goods dispatched out of India
	1	2	3	4	5	6	7	8	9
Total A									

**B. List of sale of goods under section 5 (1) of the CST Act 1956 other than covered by Table A**

Sl. No.	Sale invoice/ Delivery Note No.	Date	Name and address of the foreign buyer	No. & date of agreement/ order of foreign buyer to whom goods sold	Description of goods	Quantity/ weight	Value of the goods	Country of destination	Vessel or Airlines name, date of shipping/Airfreight carrier number by which goods dispatched out of India
	1	2	3	4	5	6	7	8	9
Total B									

**C. List of sale of goods under section 5 (3) of the CST Act 1956**

Sl. No.	Sale Invoice/ Delivery Note No.	Date	Name & address of the purchaser	TIN	Description of goods	Quantity /weight	Value of the goods	No. and date of purchase order given by exporter	Number and date of agreement /order received by exporter from foreign buyer	Name and address of the foreign buyer	No. & date of the certificate in form 'H' or form VAT issued by the purchaser
	1	2	3	4	5	6	7	8	9	10	11
Total C											

Note: Gross total of Total A, Total B and Total C must tally with figures in 2B (4) (b) of the return.

**SL-6**

**List of goods disposed of otherwise than by sale for the quarter ended .....**

DD	MM	YY

**Name and TIN of VAT dealer furnishing the list**

Name and style of business	M/S
TIN	Economic Activity Code

Sl. No.	Description of goods	Quantity	Value	Value of goods purchased from			Input tax on purchases from VAT dealers in the State
				VAT dealers in the State	Outside the State against 'C' Form	Other sources	
	1	2	3	4	5	6	7

Total

*Note:* Total must tally with figure in 2B (6) (b) of the return.

**SL-7**

**List of goods consigned for sale to agents (who are VAT dealers) in the State for the quarter ended.....**

DD	MM	YY

Name and style of business	M/S
TIN	Economic Activity Code

Sl. No.	Name and address of VAT dealer to whom goods were dispatched	TIN	Name of commodity	Quantity	Value	Details of goods sold by agent(s) during the period		Stock of goods lying with agent(s) at the end of the period
						Quantity	Sale Value	
	1	2	3	4	5	6	7	8

Total

*Note:* Total must tally with figures in 2B (7) (b) of the return.

**SL-8**

**List of goods exported out of the State (consignments/transfers) for the quarter ended.....**

DD	MM	YY

**Name and TIN of the VAT dealer furnishing the list**

Name and style of business	M/S
TIN	Economic Activity Code

Sl. No.	Delivery Note No.	Date	Name and address of the Consignee	TIN	Description of goods	Quantity/Weight	Value of the goods	No. of declaration in Form 'F' received
	1	2	3	4	5	6	7	8
Total								

*Note:* Total must tally with figures in 2B (8) (b) of the return.

**SL-9**

**List of sale of goods in the State for the quarter ended.....**

DD	MM	YY

**Name and TIN of VAT dealer furnishing the list**

Name and style of business	M/S
TIN	Economic Activity Code

**A. List showing sale of goods purchased from VAT dealers to registered dealers.**

Sl. No.	Name with TIN of the registered dealer to whom good sold		Turnover of sale taxable at different rates		
	(a)		(b)		
	(i) Name	(ii) TIN	(i) @%	(ii) @%	(iii) @%
1					
2					
Total:					

**B. List showing sale of goods purchased from outside the state or unregistered dealers at full rate of tax**

Sl. No.	Name with TIN of the registered dealer to whom good sold		Turnover of sale taxable at different rates		
	(a)		(b)		
	(i) Name	(ii) TIN	(i) @%	(ii) @%	(iii) @%
1					
2					
Total:					

**C. List showing sale of goods purchased from VAT dealers to unregistered dealers & consumers.**

	Turnover of sales at different rates			
	1%	4 %	12.5%	20%
1				
2				
Total				

**D. List showing sale of goods purchased from outside the state or unregistered dealers to unregistered dealers & consumers at full rate of tax**

	Turnover of sales at different rates			
	1%	4 %	12.5%	20%
1				
2				
Total				

*Note:* - In lists A, B, C and D,-

1. There will be a single entry in respect of each registered dealer to whom goods have been sold during the return. The date recorded on a tax/retail invoice will be taken as the date of sale for the purpose of aggregating sale made during the return period and turnover of sale will be the amount on which tax has been charged in the invoice.
2. Where a list runs into more than one page, each page shall show both page totals and progressive totals.

**C. Summary of taxable sales made in the State during the return period**

Sl No	Category of sale	Turnover of sale taxable at different rates of tax				
		(b)				
	(a)	1%	4%	12.5%	20%	Total
1	Sale of goods purchased from VAT dealers to registered dealers (List A)					
2	Sale of goods purchased from outside the state or unregistered dealers at full rate of tax (List B)					
3	Sale of goods purchased from VAT dealers to unregistered dealers & consumers (List C)					
4	Sale of goods purchased from outside the state or unregistered dealers to unregistered dealers & consumers at full rate of tax (List D)					
	Total of rows 1, 2, 3 and 4					

*Note:* Gross total of sub-columns (i) to (v) must tally with figure in 2C (b) of the return.

### DECLARATION

I,..... (name in CAPITALS) hereby declare that the contents of the above lists and tables are true and correct and nothing has been concealed therein.

Place: \_\_\_\_\_ Full signature of the authorized signatory

Date: \_\_\_\_\_ Name  
Status

### SL-10

**List of goods returned and escalation or de-escalation in the price of goods sold for the quarter ended.....**

DD MM YY  

--	--	--	--	--	--

**Name and TIN of the VAT dealer furnishing the list**

Name and style of business	M/S
TIN	Economic Activity Code

**A. List of return goods sold**

Particulars of DDN issued for the return of the goods to the person who originally purchased the goods.						Particulars of the original sale invoice(s) issued for the sale of the goods			
Sl. No.	Name of the person issuing DDN	TIN, if held	No.	Date	Amount	No.	Date	Amount	Nature of sale
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2									
3									
....									
Total:						Total:			

**B. List of escalation in the price of goods sold:**

Particulars of supplementary sale invoice issued to the purchaser for escalation in the price of the goods sold previously						Particulars of the original sale invoice(s) issued for the sale of the goods			
Sl. No.	Name of the purchaser	TIN, if held	No.	Date	Amount	No.	Date	Amount	Nature of sale
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2									
3									
....									
Total:						Total:			

### C. List of de-escalation in the price of goods sold

Sl No	Particulars of Debit note (DN) raised by the purchaser for de-escalation in the price of the goods sold to him previously					Particulars of the original sale invoice(s) issued for the sale of the goods			
	Name of the person raising DN	TIN, if held	No.	Date	Amount	No.	Date	Amount	Nature of sale
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2									
3									
.....									
Total:						Total:			

Notes: In lists A, B and C,-

1. There will be a separate entry in respect of each return of goods and escalation or de-escalation in prices of goods sold. If more than one sale invoices cover original sale of such goods and separate linking with each invoice is not possible, then, particulars of all the related invoices should be given.
2. 'Nature of sale' in column (i) means- sale made in the State to a VAT dealer on tax invoice ('Local sale-VAT'), any other sale made in the State ('Local sale- Others'), sale made in the course of inter-State trade, (Inter-State sales'), sale made in the course of export of goods out of India ('Export sale'), and sale made in the course of import of goods into India ('Import sale'). Entries relating to a particular nature of sale and in that category, sales made to a particular person/dealer should be grouped together and totaled separately.
3. Where a list runs into more than one page, each page should show both page totals and progressive totals.

### D. Summary of value of goods returned and escalation or de-escalation in the price of goods sold

Nature of sale and break-up of turnover according to rate of tax		Value of the goods returned	Escalation in price of goods sold	De-escalation in price of goods sold	Net effect of goods returned and de-escalation
(a)		(b)	(c)	(d)	(e)=(c)-(b)-(d)
(1) Local purchases-VAT & others					
Break-up of Local sales-VAT & others	(i) @%				
	(ii) @%				
	(iii) @%				
	(iv) @%				
(2) Inter – State Sales					
Break-up of Inter-State Sales	(i) @%				
	(ii) @%				
	(iii) @%				
	(iv) @%				
(3) Export sales					
(4) Import sales					

**DECLARATION**

I, ..... (name in CAPITALS), hereby declare that the contents of the above lists and tables are true and correct and nothing has been concealed therein.

Place: Full signature of the authorized signatory  
 Date: Name  
 Status

*Note:* An authorized person alone shall sign each page of this list. A list signed by any person not authorized or an unsigned list shall be treated as no list.

**Guidelines:**

1. Economic Activity Code can be found out from the table of economic Activity codes.
2. The detail of return of goods, escalation or de-escalation in the prices has only to be shown in this schedule and not to be included in any other schedule.
3. Table A will have details of return of goods sold in the respective quarter. Col. (a) to (e) will carry the information of DDN issued by the purchaser of goods and Col. (f) to (i) will carry the information about the original sale invoice of the goods returned for which information has been included in col. (a) to (e).
4. Table B will have details of all the price increases in respect of goods sold previously. Col. (a) to (e) will carry the information about the supplementary invoices issued in respect of escalation in prices. Col. (f) to (i) will carry the information in respect of original invoice details of the items shown in col. (a) to (e).
5. Table C will have details of all the price decreases in respect of goods sold previously. Col. (a) to (e) will carry the information about the debit notes issued by purchasers in respect of de-escalation in prices. Col. (f) to (i) will carry information in respect of original invoice details of the items shown in col. (a) to (e).
6. In Table D, the consolidated entries of tables A to C will be reflected classified on the basis of Local sales, inter state sale, export sale and import sale. All these kind of transactions will be further classified rates of tax wise.

**PL-1**

**List of purchase of goods purchased outside the State (and sold outside the State) for the quarter ended**

DD	MM	YY

**Name and TIN of the registered dealer furnishing the list**

Name and style of business	M/S
TIN	Economic Activity Code

Sl. No.	Name and address of dealer/person from whom goods purchased	TIN	Sale Invoice No.	Date	Description of goods	Purchase Value	State in which goods purchased	No. of declaration in form 'C' issued, if any
	1	2	3	4	5	6	7	8
Total								

*Note:* Total must tally with figures in 3A (1) (b) of the return.

**DECLARATION**

I, ..... (name in CAPITALS), hereby declare that the contents of the above list are true and correct and nothing has been concealed therein.

Place: \_\_\_\_\_ Full signature of the authorized signatory  
 Name  
 Date: \_\_\_\_\_ Status

*Note:* 1. An authorized person alone shall sign each page of this list. A list signed by any person not authorized or unsigned list shall be treated as no list.  
 2. Where a list runs into more than one page, each page will show both page totals and progressive totals.

**Guidelines:**

1. Economic Activity code can be found out from the table of Economic Activity codes.
2. The invoice-wise details of purchases made outside the State is to be given in this schedule.  
 Example: Dealer buys some goods in the State of Assam and sells such goods in the State of Assam; the details of such purchases will be reflected in this Schedule.
3. The sale details of items shown in this schedule will be reflected in SL1.

**PL-2**

**List of purchase of goods in the course of export of goods out of the territory of India for the quarter ended**

DD	MM	YY

**Name and TIN of the registered dealer furnishing the list**

Name and style of business	M/S															
TIN												Economic Activity Code				

Sl No.	Name and address of dealer from whom goods purchased	TIN	Sale Invoice/Delivery Note No.	Date	Description of goods	Quantity/Weight	Value of goods	Details related to Foreign Buyer	
								No. & date of Agreement/ order of foreign buyer for whom goods purchased	Name and address of foreign buyer
1	2	3	4	5	6	7	8	9	
Total									

*Note:* Total must tally with figures in 3A (2) (c) of the return.

**DECLARATION**

I, ..... (name in CAPITALS), hereby declare that the contents of the above list and table are true and correct and nothing has been concealed therein.

Place: Full signature of the authorized signatory

Date: Name

Status

- Notes:* 1. An authorized person alone shall sign each page of this list. A list signed by any person not authorized or an unsigned list shall be treated as no list.  
 2. Where a list runs into more than one page, each page will show both page totals and progressive totals.

**Guidelines:**

1. Economic Activity code can be found out from the table of Economic Activity codes.
2. Invoice-wise details of goods purchased in terms of section 5 (3) of CST Act is to be furnished in this return.
3. Invoice-wise details of purchases meant for exports have to be filled in Columns (1) to (7).
4. The detail of export order or agreement with foreign buyer for whom such purchases have been made is to be filled in Columns (8) & (9).
5. It may be noted that the date of export order as mentioned in col. (8) should be before the date of purchase invoice to be eligible for the benefit of Section 5 (3) of the CST Act, 1956.

**PL-3**

**List of purchase of goods in the course of inter state trade or commerce for the quarter ended**

DD	MM	YY

**Name and TIN of the registered dealer furnishing the list**

Name and style of business				M/S								
TIN	0							Economic Activity Code				

**A. List of purchases of goods – sold by transfer of documents during their movement.**

Sl. No.	Name and address of dealer/ person from whom goods purchased	TIN	Sale Invoice /Delivery Note No.	Date	Description of goods	Quantity/Weight	Value of goods	Sl No. of declaration in form E-I or E-II received, as the case maybe	Sl No of declaration in Form 'c' issued, if any
	1	2	3	4	5	6	7	8	9

Total A

**B. List of purchases of goods – other than covered by Table-A**

Sl. No.	Name and address of dealer/person from whom goods purchased	TIN	Sale Invoice/ Delivery Note No.	Date	Description of goods	Quantity/ Weight	Value of goods	No. of declaration in form 'c' issued, if any
	1	2	3	4	5	6	7	8

Total B

*Note:* Gross Total of Total A and total B must tally with figures in 3 A (3) (b) of the return.

**DECLARATION**

I, ..... (name in CAPITALS), hereby declare that the contents of the above list and table are true and correct and nothing has been concealed therein.

Place: Full signature of authorized signatory  
 Date: Name  
 Status

*Notes:* 1. An authorized person alone shall sign each page of this list. A list signed by any person not authorized or an unsigned list shall be treated as no list.  
 2. Where a list runs into more than one page, each page will show both page totals and progressive totals.

**Guidelines:**

1. Economic Activity code can be found out from the table of Economic Activity codes.
2. The invoice-wise detail of purchases made in the course of inter-state trade is to be given in this schedule.
3. Invoice-wise list of inter-state purchase made by way of transfer of documents is to be given in Table A. The details of form E-I/E-II and also of Form C issued is to be furnished in col. (8) & (9) respectively.
4. Invoice-wise list of other inter-state purchases is to be given in Table B. The details of Form C issued are to be provided in col. (8).

**PL-4**

**List of purchase of goods in the course of import of the goods into the territory of India for the quarter ended**

DD MM YY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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**Name and TIN of the registered dealer furnishing the list**

Name and style of business	M/S																			
TIN	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Economic Activity Code	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Sl.	Name and	TIN,	Sale	Date	Descriptio	Quantit	Value	Vessels or	Name	No. and
-----	----------	------	------	------	------------	---------	-------	------------	------	---------

No.	address of the dealer from whom goods purchased	if any	Invoice/Delivery Note No.		n of goods	y/Weight	of goods	Airlines name, date of shipping/Airfreight carrier No by which goods were transported from outside the territory of India	of the Railway, Airport, shipping, road transport company by which goods were transported in India	date of receipt issued by Railway, Airport, shipping, road transport
1	2	3	4	5	6	7	8	9	10	
Total										

*Note:* Total must tally with figures in 3A (4) (b) of the return.

#### DECLARATION

I, ..... (name in CAPITALS), hereby declare that the contents of the above list and table are true and correct and nothing has been concealed therein.

Place:

Full signature of authorized signatory

Date:

Name

Status

*Note:* 1. An authorized person alone shall sign each page of this list. A list signed by any person not authorized or an unsigned list shall be treated as no list.

2. Where a list runs into more than one page, each page will show both page totals and progressive totals.

#### Guidelines:

1. Economic Activity code can be found out from the table of Economic Activity codes
2. The invoice-wise details of High Seas purchases i.e. purchases made by way of receipt of transfer of documents before the goods are cleared from customs in India is to be given in this schedule.
3. The details of import consignment are to be given in columns (8) to (10).

**PL-5**  
**List of goods imported into the State by way of consignment/transfer for the quarter ended**

DD MM YY

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**Name and TIN of the registered dealer furnishing the list**

Name and style of business	M/s
TIN	Economic Activity Code

Sl. No.	Name and address of the consignor	TIN	Delivery Note No.	Date	Description of goods	Quantity	Break-up of Value of goods leviable to tax at different rates				No. of declaration in Form 'F' issued
							@	@	@	@	
	1	2	3	4	5	6	7	8	9	10	11
Total											

Gross total of Col.7 to 10.....

*Note:* Gross total of columns 7 to 10 must tally with figures in 3A (5) (b) of the return.

**DECLARATION**

I, ..... (name in CAPITALS), hereby declare that all the contents of the above list are true and correct and nothing has been concealed therein.

Place: \_\_\_\_\_ Full signature of authorized signatory  
Date: \_\_\_\_\_ Name  
Status

- Note:* 1. An authorized person alone shall sign each page of this list. A list signed by any person not authorized or an unsigned list shall be treated as no list.  
2. Where a list runs into more than one page, each page will show both page totals and progressive totals.

**Guidelines:**

1. Economic Activity code can be found out from the table of Economic Activity codes.
2. The delivery note-wise details of consignments received from outside the State are to be given in this schedule.
3. The different items received on consignment have to be classified in accordance with the applicable rate of tax and has to be shown accordingly in Columns (7) to (10).
4. The details of issuance of Form F in respect of receipt of such consignments have to be shown in column (11).



**PL-7**

**List of purchase of goods in the State for the quarter ended.....**

DD		MM		YY	

**Name and TIN of the VAT dealer furnishing the list**

Name and style of business	M/S																	
TIN												Economic Activity Code						

**A. List showing purchases of goods from VAT dealers on tax invoice at full rate of tax**

Sl No	(a) Name with TIN of VAT dealer from whom goods purchased		(b) Turnover charged to tax at different rates		
			(i) @%	(ii) @%	(iii) @%
	Name	TIN			
1.					
2.					
3.					
.....					
Total					

Gross total (i) + (ii) + (iii).....

**B. List showing purchase of goods from lump sum dealers**

Sl No	(a) Name with TIN of VAT dealer from whom goods purchased		(b) Break-up of turnover of purchase of goods according to rate of tax otherwise applicable on goods		
			(i) @%	(ii) @%	(iii) @%
	(i) Name	(ii) TIN, if any			
1.					
2.					
3.					
...					
Total					

Gross total (i) + (ii) + (iii).....

**C. List showing purchases of goods from the State without payment of tax**

Sl. No.	(a) Name of person/dealer from whom goods purchased	(b) Break-up of turnover of purchase of goods according to rate of tax otherwise applicable under section 12(iv) of the Act		
		(i) @%	(ii) @%	(iii) @%
	Name			
1.				
2.				
3.				
...				
Total				

Gross total (i) + (ii) + (iii).....

Note: In lists A, B and C, \_\_\_\_

1. There will be a single entry in respect of each dealer/person from whom goods have been purchased during the return period. The date recorded on a tax/sale invoice by the selling dealer will be taken as the date of purchase for the purpose of aggregating purchases made from him during the return period and turnover purchase will be the amount on which tax has been charged in the invoice.
2. Where a list runs into more than one page, each page will show both page totals and progressive totals. Sum of gross totals in lists A and B must tally with entry 3A (7) (c) in the return.

**DECLARATION**

I, ..... (name in CAPITALS), hereby declare that the contents of the above list are true and correct and nothing has been concealed therein.

Place: Full signature of authorized signatory

Date: Name

Status

*Note:* An authorized person alone shall sign each page of this list. A list signed by any person not authorized or an unsigned list shall be treated as no list.

**Guidelines:**

1. Economic Activity code can be found out from the table of Economic Activity codes.
2. The dealer-wise details of purchases made from within the State are to be given in this schedule.
3. The dealer-wise details of purchases of taxable goods purchased on tax invoice from VAT dealers at full rate of tax are to be given in Table A.
4. The dealer-wise details of purchases from lump sum dealers are to be given in Table B.
5. The dealer-wise details of purchases from dealers not liable to pay tax under the Act are to be given in Table C.

**PL-8**

**List of goods returned and escalation or de-escalation in the price of goods purchased for the quarter ended.....**

DD MM YY

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**Name and TIN of the VAT dealer furnishing the list**

Name and style of business				M/S							
TIN								Economic Activity Code			

**A. List of return of goods purchased**

Particulars of Debit-cum-Delivery note (DDN) issued for the return of the goods to the person who originally sold the goods						Particulars of the original sale invoice(s) issued for the sale of the goods			
Sl. No.	Name of the person to whom DDN issued	TIN, if held	No.	Date	Amount	No.	Date	Amount	Nature of purchase
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1.									
2.									
3.									
....									
Total						Total			

**B. List of escalation in the price of goods purchased**

Particulars of supplementary sale invoice raised by the seller for escalation in the price of the goods sold previously by him						Particulars of the original sale invoice(s) issued for the sale of the goods			
Sl. No.	Name of the seller	TIN, if held	No.	Date	Amount	No.	Date	Amount	Nature of purchase
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1.									
2.									
3.									
....									
Total						Total			

**C. List of de-escalation in the price of goods purchased**

Particulars of Debit note (DN) issued to the seller for de-escalation in the price of the goods sold by him previously.						Particulars of the original sale invoice(s) raised by the seller for the sale of the goods.			
Sl. No.	Name of the seller	TIN, if held	No.	Date	Amount	No.	Date	Amount	Nature of purchase
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1.									
2.									
3.									
....									
Total						Total			

Note: In lists A, B and C, -

1. There will be a separate entry in respect of each return of goods and escalation or de-escalation in prices of goods purchased. If more than one sale invoices cover original sale of such goods and separate linking with each invoice is not possible, then, particulars of all the related invoices should be given.
2. 'Nature of purchase' in column (i) means – purchase made in the State from a VAT dealer on tax invoice (local Purchase-VAT), any other purchase made in the State ('Local Sale- Others'), purchase made in the course of inter-State trade ('Inter-State purchase'), purchase made in the course of export of goods out of India ('Export sale'), and purchase made in the course of import of goods into India ('Import sale'). Entries relating to a particular nature of purchase and in that category, purchases made to a particular person/dealer should be grouped together and totaled separately.
3. Where a list runs into more than one page, each page should show both page totals and progressive totals.

**D. Summary of value of goods returned and escalation or de-escalation in the price of goods purchased**

Nature of purchase and break-up of turnover according to rate of tax		Value of goods returned	Escalation in price of goods purchased	De-escalation in price of goods purchased	Net effect of goods returned and (de-)/escalation
(a)		(b)	(c)	(d)	(e)=(c)-(b)-(d)
(1) Local purchases- VAT & others					
Break-up of Local Purchases- VAT & others	(i) @% (ii) @% (iii) @% (iv) @%				
(2) Inter – State purchases					
Break-up of Inter-State purchases	(i) @% (ii) @% (iii) @% (iv) @%				
(3) Export purchases					
(4) Import purchases					

**DECLARATION**

I, ..... (name in CAPITALS), hereby declare that the contents of the above lists and tables are true and correct and nothing has been concealed therein.

Place: Full signature of authorized signatory

Date: Name

Status

Note: An authorized person alone shall sign each page of this list. A list signed by any person not authorized or an unsigned list shall be treated as no list.

**Guidelines:**

1. Economic Activity code can be found from the table of economic activity codes.
  2. The detail of return goods, escalation in the prices has only to be shown in this schedule and not to be included in any other schedule.
  3. Table A will have details of return of goods purchased in the respective quarter. Col. (a) to (e) will carry the information of DDN issued to the seller of goods and col. (f) to (i) will carry the information about the original sale invoice of the goods returned for which information has been included in col. (a) to (e).
  4. Table B will have details of all the price increases in respect of goods purchased previously. Col. (a) to (e) will carry the information about the supplementary invoices received from the sellers in respect of escalation in prices. Col. (f) to (i) will carry the information in respect of original invoice details of the items shown in col. (a) to (e).
  5. Table C will have details of all the price decreases in respect of goods purchased previously. Col. (a) to (e) will carry the information about the debit notes issued to the sellers in respect of de-escalation in prices. Col. (f) to (i) will carry the information in respect of original invoice details of the items shown in col. (a) to (e).
  6. In table D, the consolidated entries of tables A to C will be reflected classified on the basis of Local purchases, inter - state purchases, export purchases and import purchases. All these kinds of transactions will be further classified rates of tax wise.
-

**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-5**  
**ANNUAL RETURN**

**1. Dealer's TIN**

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**2. Purchase Statement:**

Sl no	Particulars	Exempted/ zero-rate Goods	Goods taxable @ 1%	Goods taxable @ 4%	Goods taxable @12.5%	Goods taxable @ 20%	Non- creditab- le goods	Total
A	Opening Stock							
B	Imports							
C	Inter-state							
D	Consignment transfer							
E	Intra-state							
F	Others							
G	Total (A+B+C+D+E+F)							
H	Goods returned outward							
I	Total (G-H)							
J	Input Tax paid							

**3. Goods Manufactured:**

Sl no	Particulars	Exempted/ Zero- rate Goods	Goods taxable @ 1%	Goods taxable @ 4%	Goods taxable @12.5%	Goods taxable @ 20%	Non- creditab- le goods	Total
A	Opening Stock							
B	During the period							
C	Total (A+B)							

**4. Sales Statement:**

Sl. No.	Particulars	Exempted Goods	Goods taxable @ 1%	Goods taxable @ 4%	Goods taxable @ 12.5%	Goods taxable @ 20%	Non- creditab- le goods	Total
A	Exports							
B	Inter-state							
C	Consignment transfer							
D	VAT dealers							
E	Retails							
F	Others U/Section 13							
G	Total (A+B+C+D+E+F)							
H	Sales returned inward							
I	Net sales (G-H)							
J	Output Tax collected							
K	Closing stock (2I-4I)							

**5. Computation of VAT:**

Sl. No.	Particulars	Exempted Goods	Goods taxable @ 1%	Goods taxable @ 4%	Goods taxable @ 12.5%	Goods taxable @ 20%	Non- creditab- le goods	Total
A	Output Tax VAT collected							

	during the period							
B	ITC claimed for the period							
C	Refund claimed for the period U/s13 (4) if any							
D	VAT payable (A-B-C)							
E	ITC brought forward if any							
F	Net VAT payable after adjustment (D-E)							
G	ITC carried forward after adjustment (D-E)							
H	Refund due after adjustment							

**6. Payment statement:**

Sl no	Particulars	Amount	TV/BS no & date	Remarks
A	Net VAT payable (5F)			
B	Interest if any			
C	Penalty if any			
D	Total dues payable (A+B+C)			
E	Total amount paid during the period			
F	Balance amount payable for the period (D-E)			

**DECLARATION**

I, ..... (Name in capitals), hereby solemnly affirm that I am authorized to furnish or file this return, and that the details/information furnished therein are true to the best of my knowledge, and nothing has been concealed therein.

Place:

Date:

Signature

Status: (Karta/Proprietor/Partner/Director/President/Secretary/Manager/Authorised officer)

**(For office use)**

1. Date of receipt:
2. Name & signature of the official making the data entry:
3. Name & signature of the Assessing Authority with date:

**Acknowledgement**

The undersigned acknowledges having received the original of this return on the date mentioned below

Date of receipt:

-----

**THE NAGALAND VAT RULES, 2005**

**FORM VAT-6**

[See rule 28(2)]

Notice u/s 28(2) of the Nagaland Value Added Tax Act, 2005

From

..... (Name)  
(Assessing Authority)  
..... District/Zone

To

M/S..... (Dealer)  
Address.....

Whereas you are liable to tax with effect for the period ending from ....., you are hereby required to furnish return in Form VAT-R6 (copy of the form is enclosed) for the said periods within 10 days to the undersigned or appear before me in person or through a representative within 10 days for the purpose of determination of the tax.

Please take notice that failure to submit the return or failure to appear before me will render you liable to penalty under section 29(4) of the Act.

Seal

Superintendent of Taxes  
Asstt. Commissioner of Taxes

Date:

**THE NAGALAND VAT RULES, 2005**

**FORM VAT-6R**

[See sec. 28(2)]

**Form of return to be furnished by an unregistered dealer / casual dealer in response to notice u/s 28(2)**

Original/Duplicate copy of return for the period from.....to.....

- 1. Name of the dealer .....
- 2. Address .....
- 3. Nature of business .....
- 4. Commodities dealing in .....

5. Value of goods purchased during the period Taxable (Rs.....)

Exempted (Rs.....)

Total (Rs.....)

6. Sale price of goods sold during the period Taxable (Rs.....)

Exempted (Rs.....)

Total (Rs.....)

**DECLARATION**

I, ..... (name in CAPITALS), hereby solemnly affirm that I am authorized to furnish this return and that all its contents are true and correct and nothing has been concealed there from.

Place: [Signature of the Authorized person]

Date: Status

**(For use in the office of the assessing authority)**

- (1) Date of entry in the office record/Computer:
- (2) Signature of the official making the data entry:  
(affix stamp of name and designation)
- (3) Signature of the assessing authority with date:  
(affix stamp of name and designation)

---

**Acknowledgement**

The undersigned acknowledges having received the original form of this return on the date mentioned below:

- (1) Date of receipt of return:
  - (2) [Signature with stamp of name and designation of receipt clerk]
-

**THE NAGALAND VAT RULES, 2005**

**FORM VAT-7**

**Declaration of VAT dealer making purchases in pursuance of sale in the course of export  
outside the territory of India**

**[(Part A)/ (Part B)/ (Part C) in Triplicate]**

[See rule 29 (e)]

Office of issue.....

Date of issue.....

Name of purchasing dealer to whom issued  
along with his TIN.....

Date from which registration is valid.....

Serial No.....

Name and complete address of exporter.....  
..... TIN..... Dated.....

To

Name and complete address of the seller.....  
.....

TIN..... Dated.....

**Certificate I**

Certified that the goods, the particulars of which have been specified in item (1) and (2) of the Schedule below, supplied in pursuance of our purchase order No..... dated..... purchased from you as per sale invoice/delivery note No....., dated..... for Rs....., have been sold by me/us in the course of export out of the territory of India in accordance with provisions of sub-section (1) of section 5 of the Central Sales tax Act, 1956 as per details given in item (3) to (6) of the said Schedule, and that the said goods were purchased from you by me/us after, and for the purpose of complying with the agreement or order No..... dated..... for or in relation to such export.

**Certificate II**

It is further certified that non-liability to tax under the Nagaland Value added Tax Act, 2005/ Central Sales Tax Act, 1956 in respect of goods referred to in Certificate I has not been claimed from any other person and that no other certificate for such non-liability has been issued to any other person in the State in respect of these goods.

**Certificate III**

It is further certified that in case the goods covered by this certificate are re-imported to India by me/us after their export, I/We undertake to inform the taxing authority of the person to whom this certificate has been supplied, about the fact of that re-import within a period of one month from the date of re-import of the said goods into India.

**THE SCHEDULE**  
**A - Particulars of goods**

- (1) Description of goods.....
- (2) Quantity of goods.....

**B – Details regarding export**

- (3) Name of airport, seaport or land customs station through which the goods have been exported.....
- (4) Name of the airlines/ship/railway/goods vehicle or other means of transport through which export has taken place.....
- (5) Number and date of air consignment note/bill of lading/railway receipt or goods transport receipt or postal receipt or any other documents in proof of export of goods across the custom frontier of India (certified copy of such air consignment note/bill of lading/ railway receipt/goods transport receipt/postal receipt/other document to be enclosed).....
- (6) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above.....

**VERIFICATION**

The above statements are true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature with date.....

Name of the person signing the certificate.....

Status of the person signing the certificate in relation  
to the exporter.....

*Note: - To be furnished by the purchasing dealer to the selling dealer who shall retain it in his record and produce the same before a taxing authority if required by it to do so.*

**THE NAGALAND VAT RULES, 2005**

**FORM VAT-8**

{(See sub-rules, 39, 40, 41, and 42)}

**Statement of Input Tax Credit**

(for the period from.....to.....)

Sl. No	Date and No. of Invoice on which credit is availed	Details of the Selling dealer		Details of input		
		TIN	Address	Description	Value	Credit taken

**Input Tax Credit:**

Opening balance	Credit taken	Credit utilized	Closing balance

Place:

Date:

Name and Signature of the dealer or his authorized representative:

-----



**THE NAGALAND VAT RULES, 2005**  
**FORM VAT – 10**  
 [See rules 51, 52]  
**Assessment u/s36/37/39 of the Nagaland VAT Act, 2005**

Assessment Order Sheet

Before Shri..... Superintendent of Taxes  
 (Name) Assistant Commissioner of Taxes  
 ..... District/Zone

1. Name of the dealer..... District.....Zone.....  
 (With complete address)

2. TIN 

--	--	--	--	--	--	--	--	--	--	--

3. Economic Activity Description 

--

4. Nature of constitution of business 

--

5. Address of Branches (if any) 

--

6. Period 

--	--	--	--	--	--

7. Record No. 

--

8. Books of Accounts produced:.....

9. Section and sub-section under which assessed:

Date	Assessment Order
------	------------------

**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-11**  
 [See rule 54 (10)]  
**Form of return to be furnished by a Lump Sum Retailer**

**Original/Duplicate copy of return for the quarter ended on:** DD MM YY  

--	--	--	--	--	--

**1. Dealer's identity**

Name and style of business	M/S				
Address				Contact No.	
TIN					Economic Activity Code

DD MM YY

**2. Date of becoming lump sum retailer**

--	--	--	--	--	--

**3. Lump sum payable on the turnover of taxable goods during the return period**

Sales		Gross sale	Lump sum payable at 1%	List Appended to the return
In the State each month	1st	Rs.		Annexure-1
	2nd	Rs.		
	3rd	Rs.		
<b>Total</b>				

#### 4. Details of tax deposited

Sl. No	Name of treasury where tax deposited or Bank on which DD/Pay order drawn or Office from where RAO issued, etc	Treasury receipt (TR)/DD/PO/RAO				For office use	
		Type of Instrument	No.	Date	Amount	DCR No.	Date
	Excess paid brought forward from last return						
	<b>Total</b>						

[Signature of Authorized Person]

Date:

#### DECLARATION

I, ..... (name in CAPITALS), hereby, solemnly affirm that I am authorized to furnish this return and all its contents including tables, lists, statements, declarations, certificates and other documents appended to it or filed with it are true, correct and complete and nothing has been concealed therein.

Place:

Date:

[Signature]

Status: Tick applicable [Karta, proprietor, partner, director, president, secretary, manager, authorized officer]

#### (For use in the Office of the assessing authority)

- (1) Date of data entry in VAT-21 register/ Computer :
- (2) Signature of the official making the data entry :  
(Affix stamp of name and designation)
- (3) Signature of the assessing authority with date :  
(Affix stamp of name and designation)

**Acknowledgement**

The undersigned below acknowledges having received the original of this return on the date mentioned below:

(1) Date of receipt of return:

(2) [Signature with stamp of name & designation of receipt clerk]

**ANNEXURE-1**

**List of purchases of taxable goods purchased from VAT dealers and other retailers in the State by a lump sum retailer for the quarter ended**

DD	MM	YY

**Name and TIN of the registered dealer furnishing the list**

Name and style of business	M/S														
TIN											Economic Activity Code				

Sl. No.	Name and address of the selling dealer	TIN	Sale Invoice No.	Date	Value of goods
(1)	(2)	(3)	(4)	(5)	(6)
<b>Total</b>					

**DECLARATION**

I, ..... (name in CAPITALS), hereby declare that the contents of the above list and table are true and correct and nothing has been concealed therein.

Place:

Signature of authorized signatory

Date:

Name: .....

Status: .....

Status: Tick applicable [Karta, proprietor, partner, director, president, secretary, manager, authorized officer]

**THE NAGALAND VAT RULES, 2005**

**FORM VAT-12**

[See rule 55(2)]

**Form of memorandum of appeal to the Appellate Authority other than the tribunal under Section 73(1) of the Nagaland VAT Act, 2005.**

Before the .....(Appeals), Nagaland  
(State the Authority)

Appeal No.....of 200.....  
(To be filled in by the Office of the Appellate Authority, Nagaland)

M/S.....

.....Appellant

Versus

Assessing Authority/Taxing Authority..... (District)..... Respondent

The..... day of..... 20.....

1. Assessment year.....
2. Authority passing the order appealed against.....
3. Date of the order appealed against.....
4. Date of communication of the order appealed against.....
5. Address to which notice may be sent to the appellant.....
6. Relief claimed in appeal:-
  - a. Turnover determined by the Assessing Authority.....
  - b. If turnover is disputed
    - (i) disputed turnover.....
    - (ii) tax due on the disputed turnover.....
  - c. If rate of tax is disputed
    - (i) turnover involved.....
    - (ii) amount of tax disputed.....
  - d. Any other relief claimed.....

The appellant has paid the tax assessed, interest levied and penalty imposed under the order appealed as shown below:-

	Amount paid before assessment	Paid after assessment			Balance due, if any, at the time of filing of appeal Amount
		Amount	Treasury Receipt No.	Date	
(i) Out of admitted tax and interest.					
(ii) Out of disputed tax, interest and penalty					

7. Grounds of appeal (may be recorded in a separate sheet if the paper is insufficient)
 

.....

Signatures of appellant or his authorized Representative.

**VERIFICATION**

I/We..... appellant(s) named in the above memorandum of appeal do hereby declare that what is stated herein is true and correct to the best of my/our knowledge and belief.

Verified today the..... day of..... 20.....

Signatures of appellant or his authorized Representative

.....

For use in the office of the authority concerned

(Office seal)

Receipt No.....

Date of receipt.....

Signature of receiving officer/ official.....

Name: .....

.....

**ACKNOWLEDGEMENT**

Received from M/s..... of district..... R.C No. (if any)..... appeal along with the enclosures mentioned therein.

Place:

Signature of receiving officer/official with seal

Date:

.....

(Office seal)

-----

**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-13**  
[See rule 55(10)]

**Form of appeal to Appellate Tribunal under section 74 of the Nagaland Value Added  
Tax Act, 2005**  
*(In quadruplicate)*

**IN THE NAGALAND VALUE ADDED TAX APPELLATE TRIBUNAL**

Appeal No..... of..... 200.....  
(To be filled in by the office of the Tribunal)

M/S..... Appellant

Versus

Assistant /Deputy Commissioner of Taxes (Appeal)..... Respondent

1. The designation and address of the authority passing the order appealed against:
2. Unit/district/zone:
3. The number and date of order appealed against:
4. Assessment year:
  - (i) Date of communication of a copy of the order appealed against:
  - (ii). Designation and address of the adjudicating authority in cases where the order appealed against is an order of the Deputy Commissioner of Taxes (Appeals):
  - (iii). Address to which the notices may be sent to the Respondent:
  - (iv). Whether the decision order appealed against involves any question having relation to the value of taxable sale for purposes of assessment, if not difference in tax or tax involved, or amount of interest or penalty involved, as the case maybe.
5. (i). Period of dispute:
  - (ii). Amount of tax if any claimed for the period in item (i):
  - (iii). Amount of refund, if any claimed for the period in item (i):
  - (iv). Amount of interest involved:
  - (v). Amount of penalty imposed:
4. Whether the appellant wishes to be heard in person:
5. Relief claimed in appeal:
6. The appellant has paid the tax assessed interest, levied and penalty imposed under the order appealed against as shown below:

	Amount paid before assessment	Paid after assessment			Balance due, if any, at the time of filing of appeal Amount
		Amount	Treasury Receipt No.	Date	
(i) Out of admitted tax and interest					
(ii) Out of disputed tax, interest and penalty					

**STATEMENT OF FACTS  
 GROUNDS OF APPEAL**

Signature of authorized representative, if any

Signature of *appellant*

**VERIFICATION**

I..... the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today, the..... day of..... 200.....

Signature of the authorized representative, if any.

Signature of the appellant or his authorized representative.

**THE NAGALAND VAT RULES, 2005  
 FORM VAT-14**

[See rule 55(10)(v)]

**Memorandum of Cross Objection against order of the Deputy Commissioner of Taxes  
 (Appeals) Nagaland**

Before the Nagaland VAT Tribunal

Date..... the..... day of 200.....

.....Applicant

Versus

.....Respondent

1. Unit and district in which the assessment was made :
2. Assessment Year :
3. Appellate Authority passing the order of appeal :
4. Date of communication of the order now appealed against :

- 5. Address to which the notice to be sent to the applicant :
- 6. Address to which the notice is to be sent to the respondent :
- 7. Grounds of cross objection :
- 8. Relief claimed :

Signature.....  
 Status.....  
 Seal.....

**VERIFICATION**

I/We..... do hereby declare that the facts stated above are true to the best of my/our knowledge and belief.

Signature.....  
 Status.....  
 Seal.....

**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-15**  
 (See rule 56)  
**Specimen of a VAT Invoice**

**ORIGINAL: To be submitted with the return to claim tax credit by the buyer.**

Seller's Name _____  Address _____ _____  Telephone No. _____ Fax No. _____  TIN _____	Date _____  Serial No. _____
Buyer's Name _____  Address _____ _____ _____  TIN _____	

Terms of Sale

Quantity	Description of goods	Unit Price	Value (Rs)	VAT Rate (%)	Amount of VAT (Rs)
	Total				

**Signature of Seller**

Name of the Printer..... Sl. No..... (first) Sl. No..... (last) to be printed in every copy

**INVOICE**

**DUPLICATE: To be submitted to the assessing authorities to cross check sales and payment of tax by issuing dealer.**

Seller's Name _____
Address _____ _____
Telephone No. _____ Fax No. _____
Tax Payer Identification No. _____

Date _____
Serial No. _____

Buyer's Name _____
Address _____ _____
Tax Payer Identification No. _____

Terms of sale

Quantity	Description of goods or services	Unit Price	Value (Rs)	VAT Rate (%)	Amount of VAT (Rs)
	Total				

**Signature of Seller**

**INVOICE**

**TRIPLICATE: Record copy of the issuing dealer. This copy does not entitle the holder to a tax credit**

Seller's Name _____	
Address _____ _____	
Telephone No. _____	Fax No. _____
Tax payer Identification No. _____	

Date _____
Serial No. _____

**Terms of sale**

Quantity	Description of goods or services	Unit Price	Value(Rs)	VAT Rate (%)	Amount of VAT (Rs)
	Total				

-----

**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-15A**  
**Specimen of VAT Retail Invoice**  
**(See sub-section 6 of section 55 & rule 60)**

**Retail invoice/Cash Memorandum/Bill**

Book. No.

**Sl. No.....of .....**

Name of the dealer .....

Address.....:

TIN .....

Buyer's Name _____
Address _____ _____ _____
Tax Payer Identification No. _____

Sl. No.	Description	Unit price	Quantity	Value	VAT rate	Amount

\*In case of sale in the course of export out of the territory of India

(a) Name & address of the purchasing dealer.....

(b) Sl. No of Form 'H' .....

Name & address of the printer.....

Signature of the selling dealer.

-----

**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-16**  
**See Table under rule 61**

-----

**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-17**  
(See rule 63)  
**Report of Audit of Accounts**

I/We have to report that the statutory audit of.....  
.....(Name  
and address of the dealer), with TIN.....

was conducted by me/us.....  
in pursuance of the provision of section 58 of the Act, and I/We annex hereto a copy of my/our  
audit report dated..... along with a copy each of the audited  
Trading/Manufacturing Account and Profit and Loss Account for the year ended on  
..... and a copy of the Audited Balance Sheet as on æ..... along  
with the documents declared by the relevant Act to be part of, or annexed to the profit and loss  
account and balance sheet.

Further, statement showing purchase and sales of taxable and non-taxable goods and those  
taxable at different rates separately are annexed hereto and in the case of manufacturing concern,  
the raw materials used and finished products manufactured separately for each item of goods,  
separate statements showing the details of goods exported outside India, sold inter-state or  
consigned or branch transferred to other-states or of goods purchased from outside the state or  
received on consignment or branch from other States along with statement of sales tax collection  
and remitted are also annexed.

In my/our opinion and to the best of my/our information and according to explanations given to me/us, the particulars given in Form VAT-18 are true and correct and the same particulars are/are being submitted to the Income Tax Authorities also for the purpose of assessment under the Income Tax Act, 1961.

Explanatory Note is annexed on points where I/We do not agree.

Date: \_\_\_\_\_ Name and signature of the  
ACCOUNTANT

Place: \_\_\_\_\_

**N.B.:** This report has to be given by a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (Act 38 of 1949).

---

**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-18**  
(See rule 63)

**Statement of particulars in the case of persons/dealers carrying on business.**

- Name & Address of the dealer :  
TIN :  
Under VAT Act :  
Under C.S.T Act :  
Year ended on 31<sup>st</sup> March :
1. Books of Accounts :  
(i) Maintained  
  
(ii) Examined
2. Method of Accounting employed :  
(Indicate whether there is any change  
from the method of accounting employed  
in the immediately preceding year)
3. (i) Method of valuation of :  
opening and closing stock  
(ii) State whether there is any change:  
in the method of valuation of any  
of the items as compared to the  
method employed in the  
immediately preceding year
4. Quantitative particulars of raw :  
materials and finished products etc.  
dealt in
- (i) In the case of manufacturing concerns**  
**Raw Materials**

- (a) Opening stock :
- (b) Purchases during the year :
- (c) Consumption during the year :
- (d) Sales during the year :
- (e) Closing stock :
- (f) Yield of finished products :
- (g) Percentage of yield :
- (h) Shortage :

**Finished Products:**

- (a) Opening stock :
- (b) Purchases during the year :
- (c) Quantity manufactured during the year :
- (d) Sales during the year :
- (e) Closing stock at the end of the year :
- (f) Shortage and percentage thereof :

**Notes:**

1. Information in regard to these sub-items may be given to the extent available.
2. Separate quantitative details on the above line should be given in respect of by products, if any.

(i) In the case of traders/dealers:

- (a) Trading account/manufacturing account, in respect of each class of goods taxable at different rates :
- (b) Trading account/manufacturing account, in respect of each class of goods for which input tax credit is claimed :
- (c) Trading account/manufacturing account, of Inter-State sales :
- (d) Consignment Sales Account :
- (e) Commission Sales Account :
- (f) Consignment Sales made outside :

**5. Particulars of turnover and payment of taxes**

- (a) Annual turnover of goods taxable at :

different rates and of exempted goods  
(Schedule-wise)

- (b) Total amount of VAT collected during the year :
- (c) Total amount of VAT :
- \*(d) Total amount of VAT paid during the year :
- (e) Total amount of C.S.T collected during the year :
- \*(f) Total amount of C.S.T paid during the year :
- (g) Whether there is any illegal collection, if so, whether the same has been remitted to the Government under appropriate Heads of Accounts (Details to be given) :

\* Monthly collection and payment particulars with challan no. and date to be given.

- 6. (a) Whether the purchases are supported by bills/invoices etc. If not, give details :
- (b) Whether the sales are supported by memos, bills and invoices etc. If not, give details. :
- 7. (a) Whether the auditor has come across any violation of the VAT Act or the Rules made there under. If so, give details :
- (b) Whether the auditor has come across any violation of the C.S.T. Act or the Rules made there under. If so, give details :
- 8. (a) Whether the dealer has misused any declaration form obtained under the VAT Act and Rules made there under. If so give details :
- (b) Whether the dealer has misused any declaration form obtained under the C.S.T. Act and Rules made there under. If so, give details :

Date:

Name and signature of the  
ACCOUNTANT

Place:

*Notes:* The above statement shall be prepared based on the records maintained by the dealer, and the accountant shall verify evidence for the trueness and correctness of the facts stated above. In case any record or evidence is not found, the accountant shall state this in the report.

**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-19**  
 [(See rule 24(2) and 64(1))]  
 (Same as FORM VAT-3)

**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-20**  
 [See rule 64(2)]  
**DAILY COLLECTION REGISTER**

The Daily Collection Register shall be maintained in the office of the officer in charge of each district wherein the particulars of every challan received in proof of payment made under the Act or these rules shall be recorded.

Serial No.	Date	Name and Address of the dealer/assessee	TIN	Break up of Tax Receipts		
				Voluntary Tax	Others	Total
1	2	3	4	5	6	7

Note: Serial No. to be started from 01 for each day.

**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-21**  
 [See rule 64(3)]  
**RETURNS, DEMAND AND COLLECTION REGISTER**

The officer in charge of each district shall maintain register in Form VAT-21 in respect of dealers registered under the Act showing the returns filed, assessments framed and payments made under the Act or these rules by each dealer.

A. Year	1st Quarter		IInd Quarter	
	(a)		(b)	
	VAT Act	C.S.T. Act	VAT Act	C.S.T. Act
GTO				
TTO				
Tax Payable				
Tax Paid				

	Details of Payment	Amount	DCR/ RAO		Amount	DCR/RAO		Amount	DCR/RAO		Amount	DCR/RAO	
			No.	Date		No.	Date		No.	Date		No.	Date

A. Year	IIIrd Quarter					IVth Quarter						
	(a)					(b)						
		VAT Act		C.S.T. Act			VAT Act		C.S.T. Act			
	GTO											
	TTO											
	Tax Payable											
	Tax Paid											

  

	Details of Payment	Amount	DCR/ RAO		Amount	DCR/RAO		Amount	DCR/RAO		Amount	DCR/RAO	
			No.	Date		No.	Date		No.	Date		No.	Date

Assessment details (i) GTO..... (ii) VAT Demand No..... Date.....  
Amount..... (paid vide DCR No..... Dated.....) (iii) C.S.T. Demand  
No..... Date..... Amount..... (paid vide DCR No..... Dated.....)

Name of the Assessing Authority\_\_\_\_\_

Signature

-----

**THE NAGALAND VAT RULES, 2005**

**FORM VAT 22**

((See rules 68(5) and 64(4))

**REGISTER OF APPLICATION FOR REFUND OF TAX, INTEREST, PENALTY ETC**

Year.....

---

Amount, if any, adjusted towards the amount due from the applicant with particulars of the demand.

Sl. No.	Name and Address of the Applicant	TIN of the applicant if any	Date of application for refund	Date of order of assessment or where an appeal was preferred the date of passing of order by the appellate authority	Assessment period/other cases for which refund is claimed	Amount of refund applied for	Year	Demand and Number	Date of service of notice	Amount due
							(a)	(b)	(c)	(d)
1	2	3	4	5	6	7	8	9	10	11

Serial No.

**THE NAGALAND VAT RULES, 2005  
FORM VAT-23**

[See rule 65(3)]

**CHALLAN-INWARD:DECLARATION OF IMPORTS**

To be used by a dealer registered under the Nagaland Value Added Tax Act, 2005, for import of goods into the State of Nagaland.

Name and address of the issuing Office:-

Charge Code: -

Date of issue:-

Date of validity up to:-

**ORIGINAL (To be submitted to the assessing authority along with the return)**

**To be filled in by the consignee dealer of Nagaland before sending to the consignor**

1. (a) Name & address (incl. dist. & state) of consignee:

--

(b) TIN No. :

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

2. Nature of transaction Purchase   
(Tick mark appropriate)

Other

3. Signature of the consignee

--

4. Stamp of TIN No., Firm's Name and Address of the consignee dealer

--

5. Date:

--	--	--	--	--	--	--

**To be filled in by the consignor**

1. (a) Name of Commodity

--

2. Quantity of goods  
(No. of Packets)

--	--	--	--	--	--	--

3. Weight (in Quintals)

--	--	--	--	--	--	--	--	--	--

4. Value of goods (a) In figures (ignore paise)  
(b) in words

--	--	--	--	--	--	--	--	--	--

5. No. and date of cash memo/bill/delivery note/tax Invoice No./ DD MM YY

--	--	--	--	--	--

--	--	--	--	--	--

6. Signature of the Consignor

--

7. Stamp of TIN No., Firm's Name and Address of the Consignor

--

Date:

--	--	--	--	--	--

**To be filled in by the transporter**

1. Registration No. of goods Vehicle

--	--	--	--	--	--

2. Registration the Transporter:

--	--	--	--	--	--	--	--	--	--	--	--

3. Date of journey DD MM YY

--	--	--	--	--	--

3. Stamp of Name & Address of the Transporter

--

4. Signature of the Transporter

--

**To be declared before the Officer In-charge of the Check Post .**

Seal & date

Name and signature  
Officer In-charge..... Nagaland.

Serial No.

**THE NAGALAND VAT RULES, 2005  
FORM VAT-23**

[See rule 65(3)]

**CHALLAN-INWARD:DECLARATION OF IMPORTS**

To be used by a dealer registered under the Nagaland Value Added Tax Act, 2005, for import of goods into the State of Nagaland.

Name and address of the issuing Office:-

Charge Code: -

Date of issue:-

Date of validity up to:-

**DUPLICATE (To be submitted at the Check Post)**

**To be filled in by the consignee dealer of Nagaland before sending to the consignor**

1. (a) Name & address (incl. dist. & state) of consignee:

--

(b) TIN No. :

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

2. Nature of transaction Purchase   
(Tick mark appropriate)

Other

3. Signature of the consignee

--

4. Stamp of TIN No., Firm's Name and Address of the consignee dealer

--

5. Date:

--	--	--	--	--	--	--	--

**To be filled in by the consignor**

1. (a) Name of Commodity

--

2. Quantity of goods  
(No. of Packets)

--	--	--	--	--	--	--	--

3. Weight (in Quintals)

--	--	--	--	--	--	--	--	--	--

4. Value of goods (a) In figures (ignore paise)  
(b) in words

--	--	--	--	--	--	--	--	--	--

5. No. and date of cash memo/bill/delivery note/tax Invoice No./ DD MM YY

--	--	--	--	--	--

--	--	--	--	--	--

6. Signature of the Consignor

--

7. Stamp of TIN No., Firm's Name and Address of the Consignor

--

Date:

--	--	--	--	--	--

**To be filled in by the transporter**

1. Registration No. of goods Vehicle

--	--	--	--	--	--

2. Registration the Transporter:

--	--	--	--	--	--	--	--	--	--	--	--

3. Date of journey DD MM YY

--	--	--	--	--	--

3. Stamp of Name & Address of the Transporter

--

4. Signature of the Transporter

--

**To be declared before the Officer In-charge of the Check Post .**

Seal & date

Name and signature  
Officer In-charge..... Nagaland.

Serial No.

**THE NAGALAND VAT RULES, 2005  
FORM VAT-23**

[See rule 65(3)]

**CHALLAN-INWARD:DECLARATION OF IMPORTS**

To be used by a dealer registered under the Nagaland Value Added Tax Act, 2005, for import of goods into the State of Nagaland.

Name and address of the issuing Office:-

Charge Code: -

Date of issue:-

Date of validity up to:-

**TRIPLICATE (To be retained by the consignee)**

**To be filled in by the consignee dealer of Nagaland before sending to the consignor**

1. (a) Name & address (incl. dist. & state) of consignee:

--

(b) TIN No. :

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

2. Nature of transaction Purchase   
(Tick mark appropriate)

Other


3. Signature of the consignee

--

4. Stamp of TIN No., Firm's Name and Address of the consignee dealer

--

5. Date:

--	--	--	--	--	--	--

**To be filled in by the consignor**

1. (a) Name of Commodity

--

2. Quantity of goods  
(No. of Packets)

--	--	--	--	--	--	--

3. Weight (in Quintals)

--	--	--	--	--	--	--	--

4. Value of goods (a) In figures (ignore paise)  
(b) in words

--	--	--	--	--	--	--	--

5. No. and date of cash memo/bill/delivery note/tax Invoice No./ DD MM YY

--	--	--	--	--	--

--	--	--	--	--	--

6. Signature of the Consignor

--

7. Stamp of TIN No., Firm's Name and Address of the Consignor

--

Date:

--	--	--	--	--	--

**To be filled in by the transporter**

1. Registration No. of goods Vehicle

--	--	--	--	--	--

2. Registration the Transporter:

--	--	--	--	--	--	--	--	--	--	--	--

3. Date of journey DD MM YY

--	--	--	--	--	--

3. Stamp of Name & Address of the Transporter

--

4. Signature of the Transporter

--

**To be declared before the Officer In-charge of the Check Post .**

Seal & date

Name and signature  
Officer In-charge..... Nagaland.

Punch date of use	Serial No.
1	<b>THE NAGALAND VAT RULES, 2005</b> <b>FORM VAT-24</b> [See rule 65(3)] <b>CHALLAN-OUTWARD:BILL OF SALE</b> To be used by a dealer registered under the Nagaland Value Added Tax Act, 2005 for consigning goods
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	<b>To be filled by the consignor</b>
13	1. Name of commodity: <input style="width: 500px; height: 20px;" type="text"/>
14	
15	2. Quantity of goods:
16	(No. of packets/cartons/bundles) <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/>
17	
18	3. Weight of goods (In qtl.):
19	<input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/>
20	
21	4. Value of goods (Rs. only) (a) in figures: <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/>
22	
23	(b) In words: <input style="width: 500px; height: 20px;" type="text"/>
24	
25	5. (a) No. of cash memo/VAT Invoice/delivery note (b) Date DD MM YY
26	
27	<input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/> <input style="width: 50px; height: 20px;" type="text"/>
28	
29	6.
30	(a) Name and address of the consignee:
31	(b) TIN,
	7. Nature of transaction (Tick mark the appropriate) Sale <input style="width: 30px; height: 20px;" type="checkbox"/> Other <input style="width: 30px; height: 20px;" type="checkbox"/>
	8. Stamp of TIN No., Name and address of the Consignor dealer <input style="width: 200px; height: 40px;" type="text"/>
	9. Date :-



Punch date of use	Serial No.
1	<b>THE NAGALAND VAT RULES, 2005</b> <b>FORM VAT-24</b> [See rule 65(3)] <b>CHALLAN-OUTWARD:BILL OF SALE</b> To be used by a dealer registered under the Nagaland Value Added Tax Act, 2005 for consigning goods
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	<b>DUPLICATE (To be submitted to the assessing authority along with the return)</b>
12	<b>To be filled by the consignor</b>
13	1. Name of commodity:
14	<input style="width: 100%;" type="text"/>
15	
16	
17	2. Quantity of goods:
18	(No. of packets/cartons/bundles) <input style="width: 100px; height: 20px;" type="text"/>
19	
20	3. Weight of goods (In qtl.):
21	<input style="width: 100px; height: 20px;" type="text"/>
22	
23	4. Value of goods (Rs. only) (a) in figures:
24	<input style="width: 100px; height: 20px;" type="text"/>
25	(b) In words: <input style="width: 100%;" type="text"/>
26	
27	5.(a) No. of cash memo/VAT Invoice/delivery note (b) Date DD MM YY
28	<input style="width: 100px; height: 20px;" type="text"/>
29	<input style="width: 100px; height: 20px;" type="text"/>
30	
31	6.
	<input style="width: 100%;" type="text"/>
	(a) Name and address of the consignee:
	(b) TIN
	7.Nature of transaction
	(Tick mark the appropriate) Sale <input style="width: 30px; height: 20px;" type="checkbox"/>
	Other <input style="width: 30px; height: 20px;" type="checkbox"/>
	8.Stamp of TIN No., Name and address of the Consignor dealer
	<input style="width: 100%;" type="text"/>
	9. Date :-
	<b>To be filled in by the transporter</b>
	1. Registration No. of goods vehicle:
	<input style="width: 100%;" type="text"/>

	2. Date and time of dispatch: DD    MM    YY		HH - MM													
	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>								<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>							
	3. Signature	<table border="1" style="display: inline-table; border-collapse: collapse; width: 200px; height: 20px;"> <tr> <td style="width: 100%; height: 100%;"></td> </tr> </table>			A.M. / P.M											
	4. Stamp of name and address of the transporter	<table border="1" style="display: inline-table; border-collapse: collapse; width: 200px; height: 40px;"> <tr> <td style="width: 100%; height: 100%;"></td> </tr> </table>														
Punch month of use	1	2	3	4	5	6	7	8	9	10	11	12				

**To be declared before the Officer In-charge of the Check Post .**

Seal & date

Name and signature  
Officer In-charge..... Nagaland

-----

Punch date of use	Serial No.	<b>THE NAGALAND VAT RULES, 2005</b>	
1		<b>FORM VAT-24</b>	
2		[See rule 65(3)]	
3		<b>CHALLAN-OUTWARD:BILL OF SALE</b>	
4		To be used by a dealer registered under the Nagaland Value Added Tax Act, 2005 for	
5		consigning goods	
6	Name and address of the issuing Office:-		
7	Charge Code: -		
8	Date of issue:-		
9	Date of validity up to:-		
10			
11		<b>TRIPLICATE (To be retained by the consignor)</b>	
12		<b>To be filled by the consignor</b>	
13	1. Name of commodity:	<input type="text"/>	
14			
15	2. Quantity of goods:	<input type="text"/>	
16	(No. of packets/cartons/bundles)		
17			
18	3. Weight of goods (In qtl.):	<input type="text"/>	
19			
20	4. Value of goods (Rs. only) (a) in figures:	<input type="text"/>	
21			
22	(b) In words:	<input type="text"/>	
23			
24	5.(a) No. of cash memo/VAT Invoice/delivery note	(b) Date	DD MM YY
25			
26	<input type="text"/>	<input type="text"/>	<input type="text"/>
27			
28	6.		
29	(a) Name and address of the consignee:	<input type="text"/>	
30	(b) TIN	<input type="text"/>	
31	7.Nature of transaction		
	(Tick mark the appropriate)	Sale	<input type="checkbox"/>
		Other	<input type="checkbox"/>
	8.Stamp of TIN No., Name and address of the Consignor dealer	<input type="text"/>	
	9. Date :-		



**THE NAGALAND VAT RULES, 2005**

**FORM VAT-25**

[See rule 65(3)]

Section 67.

**TRANSIT PASS**

**(To be submitted in duplicate)**

1. Name and address of the transporting agency including branches in Nagaland.....  
.....
2. Registration number of the vehicle.....  
Name and address of the owner.....  
.....
3. Name and address of the Consignor with TIN of the State of origin under VAT Act.....  
.....
4. Name and address of the Consignee with TIN (if any) under VAT Act.....  
.....
5. (i) Description of goods:  
(ii) Quantity or weight:  
(iii) Value of goods:  
(iv) Bill/VAT Invoice & date:
6. Consignment Note No. & date:
7. (i) Name of the check post of entry:  
(ii) Name of the check post of exit:
8. Place of transshipment if proposed within Nagaland:

Signature Owner of the Goods carrier	Signature Consignor of the goods	Signature/Thumb Impression Driver/Person in-charge of the Goods
---	-------------------------------------	---

**To be completed by the Office of the Check Post of Entry**

1. Name of the Check Post:
2. Time of arrival of the goods carrier at the Check Post:
3. Time of departure of the goods carrier from the Check Post:
4. Probable time of reporting at Exit Check Post:
5. Sl. No. in the Movement register:

Date:

Signature of Officer in charge

VAT Check Post:

Seal:

**To be completed by the office of the Check Post of Exit**

1. Name of Check Post:

2. Arrival Time:

3. Departure time:

4. Sl. No. of Movement Register:

Certified that consignment(s) covered by this pass has/have crossed this barrier towards destination.

Date:

Seal:

Signature of Officer in charge  
VAT Check Post:

**THE NAGALAND VAT RULES, 2005**

**FORM VAT-26**

[See rule 68(1)]

**Application for provisional refund u/s 49(1) of the Nagaland VAT Act, 2005**

1. Name of the applicant dealer \_\_\_\_\_

2. TIN \_\_\_\_\_

3. Quarter during which sale, in respect of which refund is claimed, made \_\_\_\_\_

4. Amount of refund claimed \_\_\_\_\_

5. Detail of sales

Sl. No	Sale Invoice		Description of goods	Quantity	Type of sales	Rate of tax	Sale price of goods	Tax amount	Name and address of the person to whom goods sold
	No.	Date							
	1	2	3	4	5	6	7	8	

Total

Note:-

(1) In the column "Type of sales" one of the following, whichever is applicable, to be mentioned:-



3. Amount of refund due \_\_\_\_\_

4. Date of order quantifying the refund amount \_\_\_\_\_

5. Details of amount deducted, if any on account of any demand outstanding against the applicant

Amount	Demand No. and Date	Voluntary Tax for period

6. Net refundable amount in figures in words (3-5) \_\_\_\_\_  
in figures \_\_\_\_\_

Signature and stamp of receiving dealer

Signature and stamp of issuing Officer

Date \_\_\_\_\_

Date \_\_\_\_\_

**PART-II**  
**(Endorsement)**

Certified that the above refund adjustment order has been endorsed by me/us to M/s \_\_\_\_\_ addresses \_\_\_\_\_ who is registered under the Nagaland Value Added Tax Act, 2005 with TIN \_\_\_\_\_

Signature and Stamp of the Dealer to whom endorsed

Signature and Stamp of Receiving Dealer

Date \_\_\_\_\_

Date \_\_\_\_\_

**PART-III**

This refund adjustment is submitted for adjustment against

(a) My/our tax liability for the period \_\_\_\_\_

(b) Tax payable against additional demand created vide order dated \_\_\_\_\_

by Sh. \_\_\_\_\_ ST/ACT for the year \_\_\_\_\_

Adjustment allowed. Necessary entry has been made in register VAT-22	
Signature of Assessing officer with stamp	
Refund Clerk	Date.....

Signature and Stamp of the Dealer who submitted the RAO for adjustment

Date \_\_\_\_\_

**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-27(1)**  
[See rule 68(2)]  
**INTEREST PAYMENT ORDER**

**DUPLICATE**  
Book No.....

**ORIGINAL**  
Voucher No.....

Interest on Delayed Refund

Order for payment on delayed refund under the Nagaland Value Added Tax Act, 2005. Interest on delayed refund payable to M/s.....

TIN (if any).....

Date of order directing the payment of interest on delayed refund.....

Amount of delayed refund on which interest is claimed or payable Rs.....

Amount of interest to be paid on delayed refund Rs.....

The amount is debit to head" ..... "Tax on Sales, Trade etc.".....

Date.....

Signature.....

Designation.....

Signature of the recipient of the voucher  
with name and status

Date.....

Date of encashment in the Government Treasury.....

Book No.....

No.....

Voucher

Interest on delayed Refund

Order for payment on delayed refund under the Nagaland Value Added Tax Act, 2005 payable at the Government Treasury within three months of date of issue.

To

The Treasury Officer

.....

- (1) Certified that with reference to the assessment/appeal record of M/s/Sh..... bearing TIN (if any)..... for the period from.....20.....to.....20..... an amount of Rs..... is/was required to be refunded to the above mentioned dealer/person.
- (2) Certified that the payment of the said refund was delayed for the period..... and that the dealer has claimed/is entitled to interest under rule 68(2) of the Nagaland Value Added Tax Rules, 2005 for the delay in granting the refund.

(3) Certified that the dealer is entitled to Rs..... as interest on the delayed refund and that no order for the payment has previously been granted and that this order for payment of interest has been entered in the original file of assessment under my signatures.

Signature.....

Designation.....

Date.....

Date of encashment in Government Treasury.....

Place..... Pay Rupees.....Only, the..... day  
of.....20.....

Signature.....

Treasury Officer

Received Payment of Rs.....

Signature of Claimant or his agent.....

Date.....

-----



**THE NAGALAND VAT RULES, 2005**

**FORM VAT-29**

[See rule 74(2)]

**Notice under sub-section (1) of section 29 of the Nagaland Value Added Tax Act, 2005.**

Before Shri..... Assessing Authority..... Ward/District

To

Name Shri/M/s.....

Address.....

.....

TIN No.....

Whereas you being a registered dealer, have failed-

(a) to furnish the return(s) for the period(s).....

(b) to pay the amount of tax due without sufficient cause as per the return(s).....

(c) to pay the amount of tax due as per required return(s) under sub-section (3) of section 28 showing higher than the amount of tax shown in the original return(s).....

and thereby rendered yourself liable to pay interest at the rate of 2% per month from the date of the tax payable had become due upto the date of its payment under sub-section (1) of section 29; and have also rendered yourself liable to be assessed under the same section.

You are therefore hereby directed to-

(i) appear in person or through an authorized representative

(ii) produce evidence or have it produced in support of returns (where applicable);

(iii) produce or cause to be produced accounts, registers, invoices or other documents which you are required to maintain and furnish declarations and certificates you are required to furnish under the Nagaland Value Added Tax Act, 2005 or the rules made there under relating to the aforesaid period along with any other relevant evidence on which you may wish to rely in support of the returns (where applicable) filed by you or any objection which you may wish in relation to these proceedings, before me on ..... (date) at ..... (time) at ..... (place). Give complete address of the office.

2. Please take notice that in the event of your failure to comply with this notice without sufficient cause, you will render yourself liable to be assessed to the best of my judgment without further notice to you.

Seal of Assessing Authority

Signature.....

Assessing Authority

..... Circle

..... District

-----

**THE NAGALAND VAT RULES, 2005**

**FORM VAT-30**

[See rule 74(2)]

**Notice under section 35/36/37/39 of the Nagaland Value Added Tax Act, 2005.**

Before Shri.....Assessing Authority.....District.....

To

Name Shri / M/s.....

Address.....

.....

TIN No.....

Whereas:

- (a) You being a registered dealer, have failed to furnish the return(s) for the period from.....to..... and have hereby rendered yourself liable to be assessed to the best of my judgment provisionally under section 35 of the Nagaland Value Added Tax Act, 2005;

OR

- (b) The Return(s) filed by you for the period from..... to ..... has/have been selected for scrutiny under sub-section(1) of section 36 of the Nagaland Value Added Tax Act, 2005 and it has become necessary to make an assessment under sub-section(6) of the that section in respect of the above mentioned period;

OR

- (c) I am satisfied on the basis of information which has come into my possession that you have been liable to payment of tax under the Nagaland Value Added Tax Act, 2005 in respect of the period commencing on.....and ending with.....but have failed to apply for registration, thus, you have rendered yourself liable to be assessed to tax for the aforesaid period and also liable to imposition of a penalty under section 37 of the Nagaland Value Added Tax Act, 2005;

OR

- (d) In consequence of definite information (summary enclosed) in my possession, I have reason to believe that the turnover of your business assessable to tax for the assessment period from.....to.....has been under assessed or has escaped levy of appropriate tax or refund has been allowed to you in excess of the amount admissible or the amount input tax has been allowed in excess, I, therefore, propose to re-assess you for the aforesaid period under section 39 of the Act; So, you are hereby requested to-

- i) appear in person or through an authorized representation
- ii) produce evidence or have it produced in support of the returns(where applicable);
- iii) produce or cause to be produced accounts, registers, invoices or other documents which you are required to maintain and furnish declarations and certificates you are required to maintain and furnish under the Nagaland Value Added Tax Act, 2005 or the rules made there under relating to the aforesaid period along with any other relevant evidence on which you may wish to rely in support of the returns (where applicable) filed by you or any objection which you may wish to raise in relation to these proceedings before

me.....(Date) at.....(Time)  
at.....(Place). Give complete address of the office.

2. Please take notice that in the event of your failure to comply with this notice without sufficient cause, you will render yourself liable to be assessed to the best of my judgment without further notice to you.

Seal of Assessing Authority

Signature.....  
Assessing Authority  
.....Zone  
.....District

---

**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-31**  
[See rule 74(2), 51(4) (c)]  
**NOTICE OF DEMAND**  
(u/s 35/36/37/39)

Office of the..... (Authority)  
District.....

To

.....  
.....

1. You are hereby informed that you are liable to pay a sum of rupees..... under section(s)..... of the Nagaland VAT Act, 2005, as tax (.....), penalty (.....) and interest (.....) vide order No. .... dated..... Copy of the order is enclosed.
2. You are hereby directed to pay the sum of Rs..... (in figures) ..... (in words), in the Treasury/sub-Treasury State Bank of India or its subsidiary or other designated bank at..... (place) within thirty days of receipt of this notice and furnish the proof of payment to the undersigned within ten days from the date of payment.
3. A Challan form VAT-9 is enclosed for the purpose.

Signature.....  
VAT Authority.....

Seal of issuing authority

Date:

**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-32**  
 [See rule 48(5)]  
**CERTIFICATE OF DEDUCTION OF TAX AT SOURCE (IN DUPLICATE)**

Book No. .... Serial No. ....

1. Name and address of the person/Department making the deduction.....

2. Name of the Assessing Unit Office.....

To,

(1) .....

(Insert here the name of the person/dealer/contractor to whom payment is made)

(2) TIN under the Nagaland Value Added Tax Act, 2005

Certified that an amount of Rs..... (Rupees.....) only has been deducted and deposited into..... Treasury vide Treasury Challan No. .... dated..... (copy enclosed).

Invoice No./Cash Memo No. and date	Amount of Invoice for which deduction is made	Amount of tax deduction	Remarks
(1)	(2)	(3)	(4)

Signature and Designation of DDO

Date

Seal

-----  
**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-33**  
 [See rule 48(6)]

**SCROLL TO BE SUBMITTED BY THE PERSON RESPONSIBLE FOR DEDUCTION OF TAX**

Sl. No.	Name and address of contractor with TIN	Total Invoice No.	Invoice No. and date	Tax Charged on Invoice	Tax deducted by DDO	Tax deposited by DDO with challan No. and date	TDS certificates issued with number and date	Amount of the Invoice excluded from deduction of tax with reason thereof	Remarks

Date

Signature and seal

Place

Name and designation of DDO.

**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-34**  
 [See rule 76(3)]  
**Application for enrolment as Tax Consultant**

To  
 The Commissioner of Taxes,  
 Nagaland, Dimapur

I.....Son of.....of.....  
 (address) hereby apply for enrolment of my name in the list of Tax Consultant under Rule 76 of the Nagaland VAT Rules, 2005.

2. I declare that I am qualified to attend before any VAT authority under section 90 of the Nagaland VAT Act, 2005 in accordance with sub-rule (1) of rule 76 in that-

- (a) I have acquired the necessary educational qualification, viz..... of..... in the examination held at..... in the month of..... of the year..... which is one of the qualifications prescribed for the purpose of clause (c) of sub-section (1) of section 90 of the Nagaland VAT Act, 2005 for which I attach herewith a true copy of..... for your record along with original thereof for the perusal and return.
- (b) I being a retired officer from the 'Taxation Department' of the government of Nagaland, give the following details:-

Date of retirement from the said Department	The rank held at the time of retirement from the said Department	Designation of posts of and above the rank of Superintendent held by me in the said Department and the period for which held.....

3. I have not/have applied previously for enrolment as a Tax Consultant. My previous application, made on the.....day.....200..... has/has not been rejected.

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

Place..... Signature.....  
 Date.....

Received an application in Form VAT 34 from.....for an enrolment under rule 76 (1) of the Nagaland VAT Rules, 2005.

Receiving Officer

**THE NAGALAND VAT RULES, 2005  
FORM VAT-35**

[(See rule 76)]

**List of Tax Consultant qualified under section 90(1) of the Nagaland Value Added Tax Act, 2005**

Date of enrolment	Roll No.	Name of the applicant	Address of the Tax Consultant	Qualifications of the Tax Consultant	Date of application for enrolment	Date of amendment/renewal if any	Nature of amendment	Date of removal of name	Reasons for removal	Result for appeal and date	Date of re-entry of name	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

**THE NAGALAND VAT RULES, 2005  
FORM VAT-36**

[See rule 76(3)]

**Enrolment Certificate**

Certified that Shri..... (full name) Son of..... (full name) of..... (Permanent address) has been enrolled as a Tax Consultant vide enrollment number..... with effect from.....

Seal

Place.....

Date.....

.....  
Signature  
Commissioner of Taxes  
Nagaland.

**THE NAGALAND VAT RULES, 2005**  
**FORM VAT-37**

(See rule 77)

**AUTHORITY UNDER SECTION 90 OF THE NAGALAND VALUE ADDED TAX ACT,  
2005**

I..... who am/is.....of  
..... who is a registered dealer holding Tax Payer's  
Identification No.(TIN) ..... dated..... hereby appoint  
Shri..... who is a legal Practitioner  
..... a Chartered Accountant  
..... a Tax Consultant  
..... to attend on my behalf/behalf of the said  
..... before..... (state the VAT Authority)  
in the proceedings..... (describe the proceedings before  
the VAT Authority) and to produce accounts and documents and to receive any notice or  
documents issued in connection with the said proceedings and to take all necessary steps in the  
said proceedings. The said Shri..... is also hereby authorized to act on  
my behalf/behalf of the said..... in the said proceedings. I agree/the said  
@..... agrees to ratify all acts done by the said  
Shri..... in pursuance of this authority.

Place.....

Signature.....

Date.....

Status.....

-----