

**INFORMATION TO BE PUBLISHED
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COMMISSIONERATE OF TAXES

Commissionerate of Taxes

MANUAL-I

(i) The particulars of its organization, functions and duties:

The Commissionerate of Taxes, Nagaland was created in August 1964 with the appointment of the then Commissioner, Nagaland as the ex-officio Commissioner of Taxes. The department started functioning with a Superintendent of Taxes and an Inspector deputed from Assam Taxation Service. A full fledged post of Commissioner of Taxes, Nagaland was created on August 20, 1976, with its Headquarter at Kohima. Later on, the Headquarter was shifted down to Dimapur in November, 1976, for better tax administration. Presently, the commissionerate office is located opposite to the office of the Deputy Commissioner, Dimapur.

The Department functions under the administrative control of the Finance Commissioner through the Revenue Branch of Finance Department, Kohima. The department is headed by the Commissioner of Taxes who is usually from the I.A.S. cadre. He is assisted by two Additional and two Deputy Commissioners of Taxes. For better tax administration the department is divided into three Zones of Dimapur, Kohima and Mokokchung. The Zonal offices are headed by Assistant Commissioners of Taxes. All the Districts Tax offices are manned by Superintendent of Taxes. The Department of Taxes is the highest revenue generating department in the State. The total revenue collection during the year 2011-2012 was Rs 258.36 crores.

With the establishment of the department, the question of adoption of the existing Taxation Laws of Assam as applied to the erstwhile Naga Hills District to the newly formed State by the Nagaland Adoption of Laws Order, 1965, were examined, but due to some confusion the provisions of Taxation Laws could not be enforced by adoption/modification. Meanwhile, the Government took a decision to have its own laws which led to the enactment of the following Taxation Laws:-

1. The Nagaland Sales Tax Act, 1967.
2. The Nagaland Finance (Sales Tax) Act, 1967.
3. The Nagaland (Sales of Petroleum & Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1967.
4. The Nagaland Passenger and Goods Taxation Act, 1967.
5. The Nagaland Professions, Trades, Callings and Employment Taxation Act, 1968.

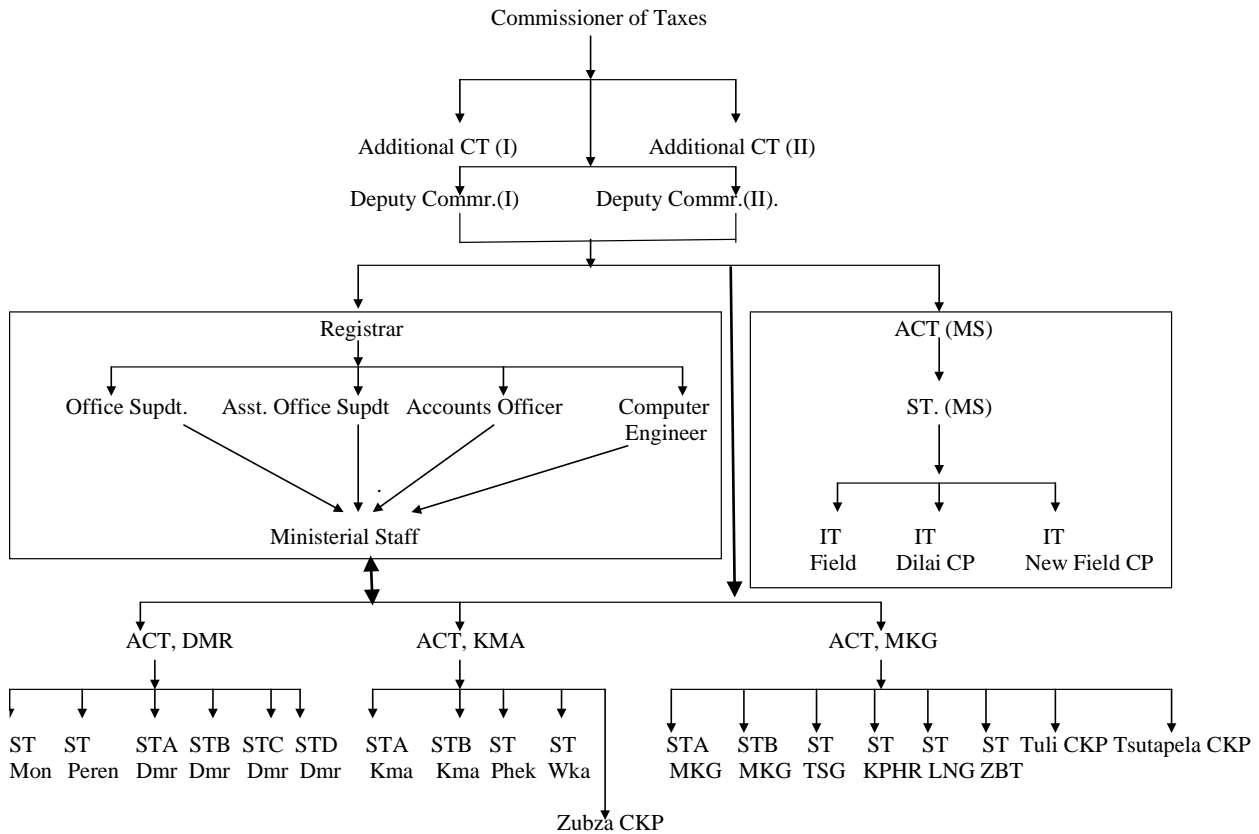
The above laws could not be implemented immediately, even after the assent of the President. It was only with the enactment of Rules in respect of each of the Acts in 1970, that all the above Acts, except the Passengers and Goods Taxation Act, were implemented in the State. The revenue collected during the first year of implementation i.e., 1970-71 stood as under:

(Rs. in lakhs)

Year	Sales Tax	Professions Tax	Amusement Tax	Total
1970-71	14.22	1.42	2.92	18.56

(a) Organisation: The Department is headed by the Minister-in-charge of Finance. The Additional Chief Secretary and Finance Commissioner is the Administrative Head of the department. He is assisted by Secretary, OSDs, Joint Secretaries, Deputy Secretaries and Under Secretaries.

Directorate: At the Directorate level, the Commissioner of Taxes is the Head of the Department. He exercises overall control and supervision of the entire tax administration. He is assisted by two Additional Commissioners of Taxes and two Deputy Commissioners of Taxes. In addition, the Commissioner is assisted by various ministerial staff in carrying out the day to day activities at the Directorate. The organizational structure of the commissionerate is depicted in the chart given below:-



The functional structure of the department at the district level is briefly described below:-

Mobile Squad: The Mobile Squad is called the Intelligence Wing of the department. It is attached to the Directorate, and its jurisdiction extends over the entire State. It is headed by an Assistant Commissioner of Taxes. He coordinates and supervises the activities of the officers and staff of the Mobile Squad. It maintains strict vigil over the business activities of the traders to prevent tax evasion. It also conducts search and seizures, and investigates cases of tax evasion on assignment by Commissioner as well as on its own initiative, and submits report to the Commissioner. The Mobile Squad functions directly under the supervision and control of the Commissioner of Taxes.

Zonal Offices: The entire State is divided into three Zones for smooth and efficient tax administration. Each Zone is headed by an Assistant Commissioner of Taxes. The jurisdiction of the Zonal Assistant Commissioners of Taxes are indicated below:-

Sl. No.	Zone	Jurisdiction	Remarks
1	Dimapur Zone	Dimapur, Mon & Peren	Dimapur is divided into four Wards, each

		Districts	headed by a Superintendent of Taxes.
2	Kohima Zone	Kohima, Phek and Wokha Districts	Kohima is divided into two Wards, each headed by a Superintendent of Taxes.
3	Mokokchung Zone	Mokokchung, Kiphire, Longleng, Tuensang and Zunheboto Districts	Mokokchung is divided into two Wards, each headed by a Superintendent of Taxes.

District Tax Offices: All the District Tax offices function under the supervision of the Zonal Assistant Commissioners of Taxes. Each District Tax office is headed by a Superintendent of Taxes. Dealers register their business and file tax returns in the District Tax office. Tax is directly deposited in the respective Government heads of account by the tax payer through the District Treasury Office.

Nagaland Taxation Check Gates: The department has erected four Check Gates at the strategic entry points namely Zubza and Tsutapela under Kohima and Mokokchung respectively and Dillai Road and New Field Gate at Dimapur with a view to prevent evasion of tax. These Check Gates monitor the movement of goods – both entering and going out of taxable goods through the State. The Nagaland Taxation Check Gates at Dillai Road and Golghat Road, Dimapur, function under the control of the Assistant Commissioner of Taxes, Mobile Squad. The Zubza and The Tsutapela Check Gates function under the direct control and supervision of the Assistant Commissioners of Taxes Kohima and Mokokchung Zones respectively

Works/Branches assigned to the officers:

Sl. No.	Name and Designation	Works Assigned	Remark
1	Shri.Dinesh Kumar, IAS, Commissioner of Taxes	General and Revenue	Overall supervision.
2	Shri. K. Chuba, Additional Commissioner of Taxes	General	All matters relating to General administration
3	Shri. Y. Mhathung Murry, Additional Commissioner of Taxes (II)	Revenue	All matter relating to Revenue Administration
4	Shri. Khotsemo Patton, Deputy Commissioner of Taxes.	General Branch	
5	Shri Tokhevi Sema, Deputy Commissioner of Taxes.	Revenue Branch	
6	Shri. Imlisanen, Computer Engineer.	Computer cell & Nodal Officer for Computerization	All matter relating to computerization-VatSoft,TINXSYS Department's Websites and M.M.P.
7	Shri Dichulo * Office Superintendent (Registrar)	Looking after branches of establishment, revenue, legal branch, stationery, computerization, audit, General and supervising of all branches.	
8	Shri Dichulo, Office Superintendent	Looking after branches and preparation of expenditure, budget, accounts, transportation, GPF, pension etc.	
9	Shri. T.Chujang UDA* (Office Superintendent)	Preparation of expenditure,budget,accounts,transportation,GPF ,statutory forms C,P, & F,VAT-23&VAT-24	
* Indicates holding additional charge of Register and Office Superintendent			
Asstt. Commisioner of Taxes, Dimapur Zone, Dimapur			

10	Tokhevi Sema,* Deputy Commissioner of Taxes	Additional Charge of Dimapur Zone. Certificate officer, Appellate authority, Registering DDO and APIO under RTI Act, 2005
11	Vacant , Supdt. of Taxes	Assessing Officer and Registering
12	Shri C. Lima Imsong, Supdt. of Taxes	Assessing Officer and Registering
13	Smti Areni Patton, Suptdt. of Taxes	Assessing Officer and Registering
14	Smti Orenponi, Suptdt. of Taxes	Assessing Officer and Registering
Assistantt Commisioner of Taxes, Kohima Zone, Kohima		
15	Shri Ramziu, Assistant Commissioner of Taxes.	Certificate officer, Appellate authority, DDO and APIO under RTI Act, 2005
16	Smti Kilangnaro, Suptdt. of Taxes.	Assessing Officer and Registering Officer
17	Smti Nitoli, Supdt. of Taxes	Assessing Officer and Registering Officer
Assistant Commissioner of Taxes, Mokokchung Zone, Mokokchung		
18	Shri P. Demo, Asst. Commr of Taxes.	Certificate officer, Appellate authority, DDO and APIO under RTI Act, 2005
19	Shri Imosong Imsong, Suptdt. of Taxes.	Assessing Officer and Registering officer
20	Shri L.Shechong, Suptdt. of Taxes.	Assessing Officer and Registering officer
Asstt. Commissioner of Taxes (MS), Dimapur		
21	Vacant, Asstt. Commissioner of Taxes (MS)	Appellate authority, and APIO under RTI Act, 2005
22	Shri Wochamo Odyuo Suptdt. of Taxes	Assessing Officer
Supdt. of Taxes, Tuensang		
23	Km. Lirila Sangtam, Superintendent of Taxes	Assessing Officer, Registering officer, DDO and APIO under the RTI Act, 2005
Superintendent of Taxes, Mon		
24	Smti Margaret Sentila, Superintendent of Taxes	Assessing Officer, Registering officer, DDO and APIO under RTI Act, 2005
Superintendent of Taxes, Wokha		
25	Smti. Chevetshu Nyuthe Superintendent of Taxes	Assessing officer, Registering officer, DDO and APIO under RTI Act, 2005
Superintendent of Taxes, Phek		
26	Smti Imtilemla, Supdtt.of Taxes	Assessing Officer, Assessing officer, DDO and PIO under RTI Act, 2005
Superintendent of Taxes, Zunheboto		
27	Shri Imosong Imsong * Superintendent of Taxes	Assessing Officer, Registering officer, DDO and under RTI Act, 2005

* Indicates holding of additional charge:- ACT Dimapur & ST Zunheboto.

(b) Functions and duties:

The functions of the department are quasi-judicial in nature. The department administers the following taxation laws enforced in the State:-

- i. The Nagaland (Sales of Petroleum & Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967;
- ii. The Nagaland Professions Trades, Calling and Employment Taxation Act, 1968 and Rules made thereunder;
- iii. The Nagaland Amusement Tax Act, 1965 and the Rules made thereunder;
- iv. The Nagaland value Added Tax Act, 2005 and the Rules made thereunder;
- v. The Central Tax Act, 1956 and the Rules made thereunder

The department ensures registration, payment of tax and filing of tax returns by all liable dealers. It also conducts scrutiny of the tax returns filed by the dealers. It also conducts audit assessment on the basis of parameters set under the tax laws. Normal and show cause notices are issued to the dealers depending on the nature of the case to ensure tax compliance. The department also keeps strict vigil over the entire business activities of the tax payers and takes remedial measures under the tax laws to prevent evasion and avoidance of tax by unscrupulous tax payers. It also extends tax assistance to the tax payer in matters of registration, filing of tax return etc. to comply with the provisions of the tax laws. The department also compiles the sales tax revenue deposited by the tax payers and submits collection statements to the Government at regular intervals.

The brief functions and responsibilities of the different branches in the commissionerate are briefly elaborated in the table below:-

Name of branches	Functions
1. General	<ol style="list-style-type: none"> 1. Statistics 2. Election matters 3. Training/Departmental examination 4. Public relation with other department 5. Liaison with central and other state department 6. All miscellaneous matter of general nature
2. Revenue branch	<ol style="list-style-type: none"> 1. Revenue budget and collection 2. All matters related to revenue of the department
3. Legal branch	<ol style="list-style-type: none"> 1. All taxation matters including amendment of laws and orders 2. Appeal and revision 3. Issue of statutory forms and various other forms 4. RTI
4. Audit branch	<ol style="list-style-type: none"> 1. Inspection 2. Internal and external audit including PAC matters 3. Certificate cases 4. Vigilance/allegations and complaints 5. Matter relating to Mobile Squad and Check posts
5. Computer branch	<ol style="list-style-type: none"> 1. Management of Taxsoft application 2. Management of department's website 3. All matter relating to computerization of the department.
6. Stationery branch	<ol style="list-style-type: none"> 1. Stock maintenance of non-statutory forms 2. Postal services and stamp 3. Management of conference hall and office library 4. All matters related to stationery
7. Receipt and dispatch	All matters relating to receipt and dispatches

The contact details of the officers of the department are given below:-

Details of location and contact numbers:

Sl. No.	Name	Designation	Phone No (O)	Mobile No
1	Shri. Dinesh Kumar, IAS	Commissioner of Taxes, Dimapur.	03862-225528	
2	Mr. K. Chuba	Addl. Commissioner of Taxes, Dimapur.		9436004152
3	Mr. Y. Mhathung Murry	Addl. Commissioner of Taxes, Dimapur.	03862-232602	9436003596
4	Mr. K. Patton	Dy. Commissioner of Taxes, Dimapur.		9436012291
5	Mr. Tokhevi Sema	Dy. Commissioner of Taxes, Dimapur.	03862-232651	9436012177
6	Mr. Tokhevi Sema	Asstt. Commissioner of Taxes Dimapur Zone, Dimapur.	03862-231764	9436012177
7	Mr. Ramziu Meru	Asstt. Commissioner of Taxes, Kohima Zone, Kohima.	0370-2290468	9436430712
8	Mr. Pukhwusho Demo	Asstt. Commissioner of Taxes Mokokchung Zone, Mokokchung.	03692-226447	9436013007
9	Mr. Wochamo Odyuo	Suptdt. of Taxes, Mobile Squad, Dimapur.	03862248058	9436007322
10	Mr. Lima Imsong	Suptdt. of Taxes, Dimapur Ward A, Dimapur Zone, Dimapur.	-	9436003727
11	Mrs. Areni Patton	Suptdt. of Taxes, Dimapur Ward B, Dimapur Zone, Dimapur.	-	9436600488
12	Mrs. Orenponi Yanthan	Suptdt. of Taxes, Dimapur Ward C, & Peren, Nagaland.	03862-231764	9774574357
13	Mrs Orenponi Yanthan	Suptdt. of Taxes, Dimapur Ward D, Dimapur Zone, Dimapur.	-	0774574357
14	Mrs Kilang Naro	Suptdt. of Taxes, Kohima Ward A, Kohima Zone, Kohima.	0370-2290468	9436603922
15	Mrs. Nitoli Sema	Suptdt. of Taxes, Kohima Ward B Kohima Zone, Kohima Nagaland.	-	9436013329
16	Mr. Shechong	Suptdt. of Taxes, Mokokchung Ward A & Longleng, Mokokchung.	03692-226447	9615847117
17	Mr. Imosong imsong	Suptdt. of Taxes, Mokokchung Ward B, Mokokchung.	03692-226447	9402696695
18	Miss Lirila Sangtam	Suptdt. of Taxes, Tuensang & Kiphere, Tuensang.	-	9436017274
19	Mrs. Imtilemla	Superintendent of Taxes Phek.	03862-229460	9436019785
20	Mrs. Chevetshu	Superintendent of Taxes Wokha.	-	9436066620
21	Mr. Imosong Imsong	Superintendent of Taxes, Zunheboto.	-	9436006999
22	Mrs. Margaret Sentila	Superintendent of Taxes, Mon.	-	9436205111
23	Imlisanen Longchar	Computer Engineer, o/o Commissioner of Taxes, Dimapur.	03862-248132	9436015144
24	Lima Imsong	Account Officer o/o Commissioner of Taxes, Dimapur.	-	9436016977
25	T. Chujang Imchen	Asstt. Office Superintendent o/o Commissioner of Taxes, Dimapur.	-	9612757235

MANUAL-II

(ii) The powers and duties of its officers and employees:

(a) Commissioner of Taxes: The post of Commissioner is manned by an IAS officer. He is the head of the department. He exercises overall control and supervision for effective and smooth tax administration and enforcement of the Taxation Laws applicable in the State. The Commissioner is the Revisional Authority in the department and revises any order passed by any of his officers under the Acts and Rules in force and pass such orders as he may deem fit in accordance with the provisions of the tax laws. He is the link between the department and the Government. The Commissioner is also the Appellate Authority under the RTI Act, 2005.

(b) Additional Commissioners of Taxes: Assists the Commissioner of Taxes and exercises such powers and functions as may be delegated to him under the Acts and Rules from time to time. The Additional Commissioner of Taxes primarily looks after revenue and general establishments of the department. The senior most Additional Commissioner Taxes functions as the head of the department in the absence of the Commissioner.

(c) Deputy Commissioner of Taxes: Assists the Commissioner of Taxes and Additional Commissioner of Taxes and exercises such powers as may be delegated under the Acts and Rules enforced in the State. The Deputy Commissioner of Taxes also acts as the Drawing & Disbursing officer of the Directorate.

(d) Assistant Commissioner of Taxes: Exercises control and supervision over the functioning of the Wards and District Superintendents and Inspectors under his Zones. He acts as the Certificate Officer for recovery of tax arrears under the Bengal Public Demand Recovery Act, 1913. He also acts as the Appellate Authority of the Zone. He monitors the performance of each Ward and District and ensures that the officers and staff function as per provisions of the Taxation laws. He also acts as the Drawing and Disbursing officer of the Zonal office. He also exercises such powers as may be delegated to him under the provisions of the various taxation laws enforced in the State.

(e) Superintendent of Taxes: Exercises such power and functions as may be delegated under the provisions of Taxation Laws enforced in the State. He acts as the assessing as well as registering officer of the Ward or District. He also monitors filing of tax returns and payment of tax by the dealers. He also ensures that all the liable dealers under his jurisdiction are registered and carries on business as per the provisions of Tax laws enforced in the State. The Superintendent of Taxes acts as the Drawing and Disbursing officer and also represents the department at the District level. Superintendent of Taxes maintains records of registration certificate issued and cancelled, Daily Collection Register, Issue and Stock Register of Declaration and Statutory Forms, and compiles the monthly collection statement. He enforces the tax laws and ensures tax compliance by all concerned.

(f) Inspector of Taxes: Inspectors are the field officers of the department. They function under the direct supervision of the Superintendents of Taxes of the Ward/District to which they are attached or posted. They keep vigil on the business activities of the tax payers. They also man the Taxation Check Gates in the State. They are responsible for inspection and filing of reports pertaining to the business transactions of dealers at regular intervals. They also verify the accuracy of the information disclosed by the dealers in the applications for registration and also

investigate cases relating to evasion of tax and report to the Ward/District Superintendents of Taxes. They also maintain Survey Register in respect of the Ward/District.

(g) Checker: Checkers are attached in the check post to assist the Officers in charge of check post.

(h) Head Assistant: Head Assistant heads ministerial staff of all the districts and zone offices. They control and supervise the functioning of the ministerial staff for smooth disposal of office works.

(i) U.D.A.: UDA looks after the accounts and also act as the cashier of the District and Zonal office and also assist the Head Assistants in all establishment and other general matters.

(j) L.D.A. cum Computer Assistant: They maintain the dealer's proceeding files and flag it to the controlling officers and keep the proceeding files updated in time. They are the data entry operators of the district and ward offices.

(k) Typist: All official matters are being typed by the typists. They ensure accuracy and clean typing of officials Letter.

(l) Driver: Drivers are attached with officers who are attached with official vehicles. They ensure that the vehicles are clean and in good condition at all time to drive the vehicles for bona-fide official duty

(m) Peon: Peons are responsible for handling office files .They also attend the officers.

(n)Sweeper: Sweeper sweeps the office regularly and keep the office neat and clean.

(o) Chowkidar: Chowkidars handle the office keys and keep the office open and closed as per office timing and ensures security of the office.

(p) Mali: Mali gardens the office compound.

Ministerial staff in the Directorate:

(a)Registrar: He co-ordinates the activities and functioning of the ministerial staff attached to different branches in the Directorate. He supervises the movement of the files and ensures maintenance of proper records and receipt of letters. He acts as the dictionary of the Directorate and assists the senior officers on all important official matters.

(b) Office Superintendent: The Office Superintendent assists the Registrar in smooth functioning of the Directorate. He ensures accuracy of all accounts matters in the Directorate. He prepares the Department's budget, monitors the expenditure of the department and ensures regularity and attendance of the ministerial staff.

(c) Assistant Office Superintendent: He works out and prepares the revenue target, maintain and compile the revenue collection figures of the department ,monitor the MPR of the districts and ward offices, monitor the POL and annual maintenance of the department's vehicle and also monitor and maintain the stock registers of statutory forms and other state forms.

(d) Accounts Officer: Accounts officer monitor and assist the department in all account and establishment matters to maintain accuracy of records at all time

(e)Senior Accountant: He assists the Office Superintendent in all accounts matters. He prepares pay and allowances and performs Treasury duties. He is responsible for drawal and disbursement of bills in the Directorate.

(f) Personal Secretary to Commissioner: He personally assists the Commissioner for smooth disposal of official works.

(g) Computer Engineer: He heads the computer cell and ensures its safe and smooth functioning. He also looks into all matters relating to computerization.

MANUAL-III

Job description and responsibilities of each level of staff:

In addition to the details contained in Manual-II, a brief description of responsibilities of the officers are given in the table below:-

Sl. No.	Name and Designation	Work assigned/Functions
1	Shri. Dinesh Kumar, IAS, Commissioner of Taxes	Overall control and supervision of the functioning of the department including Appellate Authority.
2	Shri. K. Chuba, Additional Commissioner of Taxes	All matters relating to General administration.
3	Shri. Y. Mhathung Murry, Additional Commissioner of Taxes(II)	All matter relating to Revenue Administration.
4	Shri. Khotsemo Patton, Deputy Commissioner of Taxes.	Looks after General Branch, DDO and PIO.
5	Shri Tokhevi Sema, Deputy Commissioner of Taxes.	Looks after Revenue Branch.
6	Registrar	Control and supervise the functioning of the ministerial staff of the directorate.
7	Shri. Imlisanen, Computer Engineer and IT Nodal officer	All matter relating to Computerization-TaxSoft, Department's Website.
8	Office Superintendent	Looks after Establishment, Budget, Revenue, Legal, Stationery and Audit matters.
9	Accounts officer	All Accounts and Establishment matters of the department.
10	Statistical officer	All Statistical maters of the department.
11	Shri. T.Chujang UDA, Assistant Office Superintendent	Looks after preparation of revenue target, MPR, transportation, issue of State and Central statutory forms.
Asstt. Commissioner of Taxes, Dimapur Zone, Dimapur		
12	Tokhevi Sema,*Deputy Commissioner of Taxes	Additional Charge of Dimapur Zone. Certificate officer, DDO , APIO under RTI Act, 2005.
13	Shri C. Lima Imsong, Supdt. of Taxes, Dimapur Ward-A and	Assessing and Registering authority including TINXSYS.

	Nodal officer for TINXSYS.	
14	Smti Areni Patton, Suptdt. of Taxes, Dimapur Ward-B.	Assessing and Registering authority.
15	Smti Orenponi, Suptdt. of Taxes, Dimapur Ward-C.	Assessing and Registering authority.
16	*Smti Orenponi, Suptdt. of Taxes, Dimapur Ward-D.	Assessing and Registering authority.
17	Smti Margaret Sentila, Superintendent of Taxes, Mon.	Assessing and Registering authority, DDO and APIO under RTI Act, 2005.
18	Smti Orenponi, Suptdt. of Taxes, Peren. *	Assessing and Registering authority, APIO.
19	Inspectors	Field inspection and prepares reports.
Assistant Commissioner of Taxes, Kohima Zone, Kohima		
20	Shri Ramziu, Assistant Commissioner of Taxes.	Certificate officer, DDO and PIO under RTI Act, 2005
21	Smti Kilangnaro, Suptdt. of Taxes, Kohima	Assessing and Registering authority.
22	Smti Nitoli, Supdt. of Taxes, Kohima	Assessing and Registering authority.
23	Smti. Chevetshu Nyuthe Superintendent of Taxes, Wokha	Assessing and Registering authority, DDO and APIO under RTI Act, 2005.
24	Smti Imtilemla, Suptdt. of Taxes, Phek	Assessing and Registering authority, DDO and APIO under RTI Act, 2005.
25	Inspectors	Field inspection and prepares reports.
26	Inspectors, Zubza Checkpost	Monitor the flow of goods movement both inward and outward as well as transit.
Assistant Commissioner of Taxes, Mokokchung Zone, Mokokchung		
27	Shri P. Demo, Asst. Commr of Taxes.	Certificate officer, DDO and PIO under RTI Act, 2005.
28	Shri Imosong Imsong, Suptdt. of Taxes, Mokokchung Ward B	Assessing and Registering authority.
29	Shri L. Shechong, Suptdt. of Taxes, Mokokchung Ward A	Assessing and Registering authority.
30	Km. Lirila Sangtam, Superintendent of Taxes, Tuensang, Kiphire and Longleng	Assessing and Registering authority, DDO and APIO under RTI Act, 2005.
31	Shri Imosong Imsong *Superintendent of Taxes, Zunheboto	Assessing and Registering authority, DDO and APIO under RTI Act, 2005.
32	Inspectors	Field inspection and prepares reports.
33	Inspectors, Tsutapela Checkpost	Monitor the flow of goods movement both inward and outward as well as transit.
34	Inspectors, Tuli Checkpost	Monitor the flow of goods movement both inward and outward as well as transit.
Asstt. Commissioner of Taxes (MS), Dimapur		
35	Vacant, Asstt. Commissioner of Taxes (MS)	Supervise the functioning of the Mobile Squad and APIO under RTI Act, 2005

36	Shri Wochamo Odyuo, Suptdt. of Taxes	Conduct search and seizures, Monitor the check posts activities and assist the Assistant Commissioner of Taxes(MS)
37	Inspectors, New Field Checkpost	Monitor the flow of goods movement both inward and outward as well as transit.
38	Inspectors, Dilai Checkpost	Monitor the flow of goods movement both inward and outward as well as transit.
39	Inspectors(MS Office)	Field work.

* Indicates holding of additional charge

MANUAL-IV

(iv) The norms set by it for the discharge of its functions:

The Commissionerate of Taxes functions normally during the office hours fixed by the State Government from time to time, which is as follows:-

Office timings:

Summer	1st April to 30th September	9.30 am to 4.30 pm
Winter	1st October to 1st March	9 am to 3.30pm

Usually, files and references received in the commissionerate are disposed of on the basis of categorization into ordinary, Urgent and confidential matters. The functions of the department are essentially quasi-judicial excepting establishment matters. All matters relating to implementation of various taxation laws enforced in the State are attended to as per the provisions of the Acts and Rules. Updating of RTI Manual and furnishing information under the RTI Act, 2005 and other important correspondences with State and Central Government offices are attended to on priority basis depending on the nature of the case and are normally classified as urgent. Other normal and general correspondences are classified as routine matters.

Manual –V

(v) The rules, regulations, instructions and records held by it or under its control or used by its employees for discharge of its functions:-

- The Nagaland (Sales of Petroleum & Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967 and Rules, 1970;
- The Nagaland Professions Trades, Calling and Employment Taxation Act, 1968 and Rules made thereunder;
- The Nagaland Amusement Tax Act, 1965 and Rules made thereunder;
- The Nagaland value Added Tax Act, 2005 and Rules made thereunder;
- The Central Tax Act, 1956 and Rules made thereunder are used by its employees for discharging its functions.

In addition, the Nagaland Government Servant Conduct Rules, 1968; the Nagaland Service (Discipline and Appeal) Rules, 1967; Leave Rules; F.R./S.R., R.O.P. Rules, Central

Treasury Rules, Pension Rules and other Government standing orders and instructions issued from time to time are referred to in the discharge of official duties and functions.

MANUAL-VI

(vi) A statement of the categories of documents that are held by it or under its control:

The Department maintains files and documents that can be classified as 'secret', 'confidential' and 'routine' that are kept in the custody of the various branches as per internal work allocation.. Matters pertaining to the State Budget, Cabinet Memos, Memos for the High Powered Committee on Upgradation and Creation of Posts and enquiries or investigations are generally classified as 'Secret'. They are kept in the custody of the officers or branches as per internal work allocation. Matters pertaining to 'Annual Performance Appraisal Reports' (APAR), Court cases, etc. are generally classified as 'Confidential'. Other documents are mostly classified as routine and are generally accessible to the public.

Correspondences relating to proper and better administration of the various taxation laws enforced in the state and smooth functioning of the department, notifications, circulars, Office memorandum etc., are classified as Administrative. Matters relating to appointment transfer and posting, service books, APR etc., are classified as Establishment.

MANUAL – VII

(vii) The particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof:

No specific arrangements exist at present. However, for providing better tax services, the department has developed its own website for delivery of e-services for the benefit of the tax payers and the citizens. It has a helpdesk to attend queries relating to any tax matters.

MANUAL – VIII

(viii) A statement of the boards, councils, committees, and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public:

The department has two levels of DPC s. The DPC for the gazetted officers consistd of the Chairman of the NPSC as Chairman, Finance Commissioner or his nominee as Member, Secretary, P&AR Department or Member nominated by the Secretary P&AR as Member and Commissioner of Taxes or his subordinate officer as Member Secretary. The DPC for the non-gazetted subordinate staff consists of the Commissioner of Taxes as Chairman, one a senior officer of the department as member secretary, representative from P&AR Department as Member and representative from Finance Department as Member.

The department also constitutes Selection Boards from time to time for appointment of various posts in the department. In addition, Departmental Screening Committees are also

constituted from time to time to examine and clear grant of financial up gradation benefits to its employees under A.C.P Scheme.

MANUAL-IX

(ix) A directory of its officers and employees:

Directory of Officers & employees (Office wise):

<i>Sl. No.</i>	<i>Name</i>	<i>Designation</i>	<i>Place</i>	<i>Mobile number</i>
1	Shri Dinesh Kumar IAS	Commissioner of Taxes	Dimapur	9436433788
2	Shri K. Chuba	Addl. Commr. of Taxes (I)	Dimapur	9436004152
3	Shri Y. Mhathung Murry	Addl. Commr. of Taxes (II)	Dimapur	9436003596
4	Shri Khotsemo Patton	Deputy Commr. of Taxes	Dimapur	9436012291
5	Shri A. Tokhevi Sema	Deputy Commr. of Taxes	Dimapur	9436012177
6	Shri Limawati	Accounts Officer	Dimapur	943601977
7	Shri Imlisanen Longchar	Computer Engineer	Dimapur	9436015144
8	Shri Joykutty T.K.	Steno Gr-III	Dimapur	9436267236
9	Smti Tokheli Sema	Steno Gr-III	Dimapur	9856276894
10	Shri Rongpangmeren	Steno Gr-III	Dimapur	9436600751
11	Shri T. Chujang Imchen	UDA	Dimapur	9612757235
12	Smti M. Apokla	UDA	Dimapur	9436430729
13	Smti Limangangla	UDA	Dimapur	
14	Shri Tokhushumo	UDA	Dimapur	9131114492
15	Smti Nukensungla	UDA	Dimapur	9436430705
16	Smti Lanula	LDA	Dimapur	985638708
17	Kmr Aosenla	LDA	Dimapur	897468571
18	Shri Epeulung	LDA	Dimapur	9612467129
19	Shri Vingulie Mepfhuo	LDA	Dimapur	
20	Smti Flora	LDA	Dimapur	8794215144
21	Shri Zasivilie Chasie	Analyst	Dimapur	
22	Smti Bendangkokla	Typist	Dimapur	9862438773
23	Kmr Bamzeu Liegise	Typist Gr-II	Dimapur	9089686169
24	Kmr Vitoungu-ü Chasie	Typist	Dimapur	
25	Shri Alemwati	Duftry	Dimapur	9436642595
26	Shri Tongpanglepden	Peon-Cum-Chowkidar	Dimapur	
27	Shri Lenkhomang	Peon	Dimapur	8974455968
28	Shri Asakho	Peon	Dimapur	
29	Shri Wochamo Odyuo	Superintendent of Taxes (MS)	Dimapur	9436007322
30	Shri Aowati	Sr. Inspector of Taxes(MS)	Dimapur	9436006583
31	Shri Atener	Inspector of Taxes(MS)	Dimapur	9612097040
32	Shri Merenchuba	Inspector of Taxes(MS)	Dimapur	9856894566
33	Shri Manjit Konyak	Inspector of Taxes(MS)	Dimapur	9402851679
34	Shri Yanrenthung	Inspector of Taxes(MS)	Dimapur	8575272145
35	Shri Sangro Aier	Inspector of Taxes(MS)	Dimapur	9436602972
36	Smti Rechanaro Imchen	Inspector of Taxes(MS)	Dimapur	9774001103
37	Shri Kuktiba Sangtam	Inspector of Taxes(MS)	Dimapur	9612790863

38	Smti Imnangla	UDA	Dimapur	9774172906
39	Shri John Lotha	LDA	Dimapur	8794241603
40	Kmr Imtinochetla	LDA	Dimapur	9436013368
41	Shri Khampei Konyak	LDA	Dimapur	8974261781
42	Smti Gloria Yanthan	LDA	Dimapur	9612168025
43	Shri Mhabemo	LDA	Dimapur	9436267403
44	Kmr Imtisenla	LDA	Dimapur	9856900520
45	Shri Satminthang	LDA	Dimapur	9436832351
46	Kmr Chumbeni	LDA	Dimapur	8014427279
47	Shri Kevikhrietuo	LDA	Dimapur	9436804931
48	Shri Akheto	LDA	Dimapur	
49	Shri Artong	Peon	Dimapur	9089332022
50	Jangkhokam	Checker	Dimapur	8729978969
51	Imtiyanger	Checker	Dimapur	9402988334
52	Tewete Wezah	Checker	Dimapur	8974260713
53	Sentiyanger	Checker	Dimapur	9436178667
54	Tochi	Checker	Dimapur	9402009921
55	Merentemjen	Checker	Dimapur	9436424665
56	Aman Konyak	Checker	Dimapur	9612315627
57	R. Odyuo	Checker	Dimapur	9436260943
58	Arenjenba.	Checker	Dimapur	8575770182
59	Velato Thira	Checker	Dimapur	9856309030
60	Nievizokho	Checker	Dimapur	9856681165
61	Langlem	Checker	Dimapur	9436602516
62	Mhasilhousier	Checker	Dimapur	9856359668
63	Pongsen	Checker	Dimapur	9856583843
64	Limatongzuk	Checker	Dimapur	9774195956
65	Anato	Checker	Dimapur	9856827914
66	Rangteileu	Checker	Dimapur	9436211328
67	Hotovi	Checker	Dimapur	9615936853
68	Hetovi	Checker	Dimapur	9436425394
69	Vikato	Checker	Dimapur	8014481152
70	Moanungba	Checker	Dimapur	9436267728
71	Shempha	Checker	Dimapur	9436446813
72	Nikheto	Checker	Dimapur	8731888545
73	Wochumo Odyuo	Peon	Dimapur	9612191896
74	Atoi	Peon	Dimapur	9436267501
75	Smti Lirila Sangtam	Superintendent of Taxes	Tuensang	9436017204
76	Rongsenkhalala	Inspector of Taxes	Tuensang	9436408206
77	Thomas Wilson	Inspector of Taxes	Tuensang	9436660777
78	Zulutumba	HA	Tuensang	9436828438
79	Rongsangliba	LDA	Tuensang	9402644859
80	Jeange Konyak	LDA	Tuensang	8974849080
81	Imtochuba	Peon	Tuensang	8974312170
82	Moba	Peon	Tuensang	9436813522
83	C Khoniyinkong Yimchunger	Peon	Tuensang	8974799424
84	O Longshem Longlem	Peon	Tuensang	9612098336
85	Smti Imtilemla	Supt of Taxes	Tuensang	9436019785

86	Smti Ramsangla	Inspector of Taxes	Phek	985647126
87	Shri Liisii	Inspector of Taxes	Phek	9856775507
88	Smti Imnala	HA	Phek	9774172906
89	Shri Nzanbemo	UDA	Phek	
90	Smti Anungba	LDA	Phek	9856620898
91	Smti Nesokuno	LDA	Phek	9436820374
92	Smti Zutsulo	Typist	Phek	
93	Shri Kekwengolo	Peon	Phek	89742674615
94	Shri Vengota	Peon	Phek	
95	Shri Ketoutsolhi	Chowkidar	Phek	
96	Shri Zonie	Sweeper	Phek	8974925739
97	Shri Kope Krono	Driver	Phek	
98	Mrs. Chevetshu	Superintendent of Taxes	Wokha	9436066620
99	Smti Chibeni	Inspector of Taxes	Wokha	9957183658
100	Onshao	Inspector of Taxes	Wokha	9862843216
101	Kithao	HA	Wokha	9402644027
102	Ashio	UDA	Wokha	9436423691
103	Ademo	LDA	Wokha	9402632122
104	Orenthung	Typist	Wokha	9862938489
105	Chumchamo	Peon	Wokha	9862259355
106	Ezanyimo	Peon	Wokha	9436816132
107	Lobeni	Sweeper	Wokha	9862538550
108	Zareni	Chowkidar	Wokha	8413862929
109	Nyamo	Driver	Wokha	8974797061
110	Shri Imosong Imsong	Superintendent of Taxes	Zunheboto	9402696695
112	Shri Poshoto	Inspector of Taxes	Zunheboto	9612499282
113	Smti Viholi Sema	HA	Zunheboto	9862542238
114	Shri Yenito Zhimo	UDA	Zunheboto	
115	Shri Niuto K. Zhimo	LDA	Zunheboto	
116	Smti Gwachu Kagan	Typist	Zunheboto	
117	Shri Hotoshi	Peon	Zunheboto	9436413881
118	Shri Kakheho Sema	Peon	Zunheboto	
119	Shri Kughaha Sema	Peon	Zunheboto	
120	Shri Shihevi Sema	Chowkidar	Zunheboto	
121	Smti Vitoli Sema	Sweeper	Zunheboto	
122	Smti Margaret Sentila	Superintendent of Taxes	Mon	9436205111
123	Smti Lokyonglo Ovung	Head Assistant	Mon	8974153517
124	Smti Yapangla	U.D.A	Mon	9436261442
125	Shri Henloi Phom	L.D.A	Mon	9612836215
126	Shri Tongpangjuangla	L.D.A	Mon	9612293235
127	Smti Linyu Konyak	Typist	Mon	9612008647
128	Shri Longtha Phom	Office Peon	Mon	9862314496
129	Shri Sulanthung	Inspector of Taxes	Mon	9089699008
130	Shri Mailo Konyak	Peon	Mon	
131	Shri Mambin Konyak	Peon	Mon	
132	Shri HeyamKonyak	Chowkedar	Mon	
133	Smti Pongshum Konyak	Sweeper	Mon	
134	Shri Vikhonu Shiju	Driver	Mon	9612898437

136	P. Demo	Asstt. Commissioner of Taxes	Mokokchung	9436013007
137	L.Shechong Konyak	Superintendent of Taxes	Mokokchung	9402848366
138	Imosong Imsong	Superintendent of Taxes	Mokokchung	9402696695
139	Alula Aonok	Sr. H.A.	Mokokchung	9436072680
140	Vekhozo Dozo	Sr.Inspector of Taxes	Mokokchung	9856668161
141	Jimyang Imlong	Inspector of Taxes	Mokokchung	9856014766
142	Chubanaro	Inspector of Taxes	Mokokchung	9612432930
143	Alemwabang	Inspector of Taxes	Mokokchung	9862419377
144	Takuangba Aier	U.D.A	Mokokchung	9402813839
145	Rongsenbenla	U.D.A	Mokokchung	9436436007
146	Alem	L.D.A	Mokokchung	9436439427
147	Akala Jamir	L.D.A	Mokokchung	9436607279
148	Wabangmenla	L.D.A	Mokokchung	9436601792
149	Robert Heeto	L.D.A	Mokokchung	9436062960
150	Kereilhou-u	Typist	Mokokchung	9436601790
151	Sashimeren	Driver	Mokokchung	9862287428
152	Moameren	Driver	Mokokchung	
153	NoktENCHIBA	Office Peon	Mokokchung	8974540074
154	Chubaangtet	Office Peon	Mokokchung	9856967465
155	Temjensowa	Chowkidar	Mokokchung	9856538389
156	Lanuonen	Office Peon	Mokokchung	8575105510
157	Sashimongla	Office Peon	Mokokchung	9612949015
158	Imlirenla	Sweeper	Mokokchung	8794974494
159	Keweko	Office Peon	Mokokchung	
160	Areni	Superintendent of Taxes	Dimapur	9436600488
161	Orenponi	Superintendent of Taxes	Dimapur	9774574357
162	C. Lima Imsong	Superintendent of Taxes	Dimapur	9436003727
163	I. Mughato	Inspector of Taxes	Dimapur	9436002309
164	Abeni Lotha	Inspector of Taxes	Dimapur	9615376939
656	Y. Toshi	Inspector of Taxes	Dimapur	9862288516
166	Tokatoli	Inspector of Taxes	Dimapur	9436012514
167	H. Nganwang	Inspector of Taxes	Dimapur	9436821701
168	ChingtOK	Inspector of Taxes	Dimapur	9436405640
169	P.Muchu	Inspector of Taxes	Dimapur	9436830155
170	Zulutemsu	Inspector of Taxes	Dimapur	9436011101
171	LuOUSANYU	Inspector of Taxes	Dimapur	9856545896
172	K.M.Odyuo	Sr. H.A	Dimapur	9436435474
173	Abel Kikon	U.D.A.	Dimapur	9436261055
174	Chubatemsu	U.D.A.	Dimapur	9436261058
175	Maken Ao	U.D.A.	Dimapur	9436431349
176	Kikatemsu	U.D.A.	Dimapur	9402200685
177	Z. Meru	U.D.A.	Dimapur	
178	Bimomo	L.D.A.	Dimapur	9862671759
179	Moaliba	L.D.A.	Dimapur	9856427182
180	Tongpang	L.D.A.	Dimapur	9436261059
181	Paunam	L.D.A.	Dimapur	9856130818
182	Achila	L.D.A.	Dimapur	9436267032
183	Lanu	L.D.A.	Dimapur	9436431100

184	D. Apokla	L.D.A.	Dimapur	9436431013
185	Arep Tzudir	L.D.A.	Dimapur	9856905391
186	Nchumbemo	L.D.A.	Dimapur	9612683532
187	Themneiting	L.D.A.	Dimapur	9436261062
188	S. Arepla	Typist	Dimapur	9436423143
189	Tozheli	Typist	Dimapur	9436266812
190	Abemo	Peon	Dimapur	9436261056
191	R.Virie	Peon	Dimapur	9615623718
192	R. Darong	Peon	Dimapur	9402024800
193	Atuba	Peon	Dimapur	9436072647
194	Chubayangla	Peon	Dimapur	9862612875
195	Sangbun	Peon	Dimapur	9856231714
196	Kedosetuo	Peon	Dimapur	9856213256
197	Imlitoshi	Chowkidar	Dimapur	9856901068
198	Moa	Mali	Dimapur	9862777455
199	Wati Lkr	Driver	Dimapur	9856284146
200	Phyophathung	Sweeper	Dimapur	
201	Paozan	Driver	Dimapur	9615634429
202	Shri. Ramziu	Asst. Commissioner of Taxes	Kohima	9436603922
203	Smt. Kilangnaro	Superintendent of Taxes, Ward	Kohima	9615223847
204	Smt. Nitoli	Superintendent of Taxes, Ward	Kohima	9615223847
204	Smt. Yanbeni	Senior Inspector of Taxes	Kohima	9615086186
205	Shri. Bendangchuba	Senior Inspector of Taxes	Kohima	9206150205
206	Shri H. Hanghsing	Inspector of Taxes	Kohima	8014570835
207	Shri Keyichetlube	Inspector of Taxes	Kohima	9615101737
208	Shri. Vizokho Vitso	Inspector of Taxes	Kohima	9856222748
209	Shri Vekhrolo Kozo	Inspector of Taxes	Kohima	9856772511
210	Shri. Honkiumong	Inspector of Taxes	Kohima	8974786302
211	Shri.Wiridin	Inspector of Taxes	Kohima	9615784331
212	Smt. Medohulü	Head Assistant	Kohima	9402434522
213	Shri.Gwanbeu	U.D.A	Kohima	9436018237
214	Smt. Jakjemyangla	U.D.A	Kohima	9436420048
215	Smt. Merenla	L.D.A	Kohima	9402441176
216	Smt. Rongsentula	L.D.A	Kohima	9856046671
217	Smt. Ajiliu	L.D.A	Kohima	9436010021
218	Smt. Thejazelhou-u	L.D.A	Kohima	
219	Shri Mhaseyi	L.D.A	Kohima	9436210202
230	Smt. Neibanuo	L.D.A	Kohima	9436000868
231	Smt. Pfucukha-u	L.D.A	Kohima	9436077893
232	Smt. Wewule	L.D.A	Kohima	9436403489
233	Smt. Medosenuo	Typist	Kohima	9436604843
234	Smt. Neilhou-u	Typist	Kohima	9856230413
235	Shri. Khumbemo	Driver	Kohima	9856294470
236	Smt. Kiyekha	Driver	Kohima	2290091
237	Shri. Ehusü	Peon	Kohima	8730091080
238	Shri Kevizelie	Peon	Kohima	9856349422
239	Shri Vinoho	Peon	Kohima	

240	Shri Zevilhoulie	Peon	Kohima	8575105971
241	Shri Lhiwepre	Peon	Kohima	9436401594
242	Smti Kevilhoulie	Sweeper	Kohima	9612420337
243	Smti Nzano	Sweeper	Kohima	
244	Shri Kekhrieneizo	Chowkidar	Kohima	9862239635

MANUAL-X

(x) The monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations:

Given in Annexure-II below:

Sl. No.	Designation	Group	Revised Pay Bands	Grade- Pay
1	Commissioner of Taxes	A	PB-3 15600-39100	6600
2	Addl. Commr.of Taxes	A	PB-3 15600-39100	8700
3	Dy. Commr. of Taxes	A	PB-3 15600-39100	7600
4	Asstt. Commr. of Taxes	A	PB-3 15600-39100	6600
5	Sr. Supdt. of Taxes	A	PB-3 15600-39100	5700
6	Registrar	A	PB-3 15600-39100	5700
7	Supdt. of Taxes	A	PB-2 9300-34800	4600
8	Sr. Inspector of Taxes	B	PB-2 9300-34800	4400
9	Inspector of Taxes	C	PB-1 5200-20200	2800
10	Stenographer Gr.I	A	PB-3 15600-39100	5700
11	Stenographer Gr.III	C	PB-1 5200-20200	2600
12	Computer Engineer	B	PB-3 15600-39100	4600
13	Office Supdt. (Dte)	A	PB-3 15600-39100	5400
14	Asstt. Office Supdt (Dte)	B	PB-2 9300-34800	4400
15	Sr. H/A	B	PB-2 9300-34800	4400
16	Head Asstt.*	C	PB-1 9300-34800	4200
17	U.D.A. (Dte)	C	PB-1 5200-20200	2800
18	U.D.A. (Dist)	C	PB-1 5200-20200	2600
19	Sr. Driver	C	PB-1 5200-20200	2400
20	Driver	C	PB-1 5200-20200	1800
21	L.D.A. (Dte)	C	PB-1 5200-20200	2000
22	L.D.A. (Dist)	C	PB-1 5200-20200	1900
23	Typist Grade -II	C	PB- 1 5200-20200	2000
24	Typist Gr.III	C	PB-1 5200-20200	1900
25	Duftry	D	PB-1 5200-20200	1400
26	Checker	D	IS-1 4400-17200	1400
27	Sweeper	D	IS-1 1300-17200	1400
28	Chowkidar	D	IS-1 1300-17200	1300
29	Peon	D	IS-1 1300-17200	1300
30	Mali	D	IS-1 1300-17200	1300

Directorate

Sl. No.	Name	Designation	Basic Pay	Total Emoluments
1	Dinesh Kumar IAS	Commissioner of Taxes	22270	58642
2	K. Chuba	Addl.Commissioner of Taxes	28010	62073
3	Y. Mhathung Murry	Addl.Commissioner of Taxes	27980	62022
4	K. Patton	Deputy.Commr of Taxes.	24590	54479
5	Tokhevi Sema	Deputy.Commr of Taxes.		
6	Sukdew Kumar Chetri	Steno Grade-II PA to Commissioner	16800	36016
7	Vacant	Registrar	- - -	- - -
8	Dichulo	Office Superintendent.	18590	38304
9	Vacant	Asstt. Office Supdt		
10	Imlisanen	Computer Engineer	13120	30170
11	T. Chujang	UDA	19740	33563
12	M.Apokla	UDA	14960	25533
13	Limala	UDA	14690	25079
14	Tokhushumo Lotha	UDA	15210	26453
15	Joy Kutty	Steno Gr.III	18570	31598
16	Tokheli Sema	Steno Gr.III	18570	29741
17	Rongpangmeren	Steno Gr.III	14930	25482
18	Nukensangla	U.D.A.	14420	24626
19	Lanula Imchen	L.D.A.	12700	21736
20	Aosenla	L.D.A.	10050	17284
21	Epeulung	L.D.A.	10050	17284
22	Vingulie	LDA	8710	15033
23	Flora	LDA	8450	14596
24	Zasivilie	Analyst	9330	16074
25	Bendangkokla	Typist	11180	20190
26	Bamzeu	Typist	10780	18510
27	Vitoungu-u	Typist	9650	16612
28	Sashiyongdang	Driver Gr.I	13200	21256
29	Kirilie	Driver Gr.I	13200	22576
30	Nnio	Driver Gr.I	11310	19401
31	Kevilhoulie	Driver Gr.I	14410	24609
32	Solomon	Driver Gr.I	11100	19048
33	Vacant	Driver.		
34	Pranab Phonglo	Driver Gr-I	13200	22576
35	Jasper	Driver Gr-1	11100	19048
36	Bhuwari	Sweeper	9860	17165
37	Alemwati	Peon	9710	16142
38	Tongpanglepden	Peon	9560	16479
39	Lenkhomong	Peon	9010	15737
40	Asakho	Peon	7180	12462
41	Kedutso	Peon	7180	12462
42	Zubeni Lotha	Peon	6830	12274
43	Meyesunep	Chowkidar	6830	11874
44	Tsito	Peon	6830	11874
45	Lily Murry	Peon	7050	12244

46	Imnasashi	Peon	6830	11874
47	Vacant	Peon		
48	(a) Lichumbeni	Peon (Fixed)	3000	3000
49	(b) Tingkup Konyak	Peon (Fixed)	3000	3000
	(c) Prem Bahadur	Peon (Fixed)	”	
	(d) M.B. Nath	Driver (Fixed)	”	
	(e) Chumchano	Sweeper (Fixed)	”	

Assistant Commissioner of Taxes, Mobile Squad, Nagaland, Dimapur

Sl. No.	Name	Designation	Basic Pay	Total Emoluments
50	(Vacant)	Asst. Commissioner of Taxes		
51	Wochamo Odyuo	Superintendent of Taxes.	17310	34361
52	Aowati	Sr.Inspector of Taxes.	12320	26316
53	Atener Aier	Inspector of Taxes.	12490	19760
54	Manjith Konyak	Inspector of Taxes	12720	20116
55	Merenchuba	Inspector of Taxes	12220	20074
	M. Yanrenthung Yanthan	Inspector of Taxes	12220	19341
56	Rollen Lotha	Inspector of Taxes (Contract)	4500	14176
57	H.Singson	UDA	17520	27634
58	Imnangla	UDA	16300	25665
59	Khampei Konyak	L.D.A.	11600	18442
60	Imtinochetla	L.D.A.	11600	18442
61	Gloria Yanthan	L.D.A.	9670	15389
62	Mhabemo Ovung	L.D.A.	9360	14908
63	John Lotha	L.D.A.	12070	19109
64	Imtisenla	L.D.A.	9200	13740
65	Satmithang	L.D.A.	8600	13730
66	Chumbeni	L.D.A.	8300	13265
67	Kevikhrietuo	LDA	8600	13730
68	Moanungba	Checker	9280	15184
69	Hetovi	Checker	9280	15184
70	Z.Vikato	Checker	9280	15184
71	Rangteilung	Checker	9280	15184
72	K.Tochi	Checker	9280	15184
73	Hutovi Chishi	Checker	9280	15184
74	Shenpha Konyak	Checker	9280	15184
75	Nukheto	Checker	9280	15184
76	Langlem Konyak	Checker	9280	15184
77	Merentemjen	Checker	9280	14984
78	Limatongzuk	Checker	8610	14146
80	I.R.Odyuo	Checker	83510	13543
81	N.Hotoli	Checker	7580	12549
82	Anato	Checker	7210	11576
83	M.Sentiyanger	Checker	7100	11405
84	Velato	Checker	7100	11405

85	Tewete	Checker	7100	11405
86	Mhasilhousier	Checker	7100	11405
87	Imtiyanger	Checker	7100	11405
88	Jankhokam	Checker	7100	11405
89	Aman Konyak	Checker	7100	11405
90	Pongsen	Checker	7100	11405
91	Arenjenba	Checker	7100	11405
92	Neivizokho	Checker	6850	11018
93	Tsanthungo Murry	Driver	10980	17419
94	Suresh Thapa	Driver Gr.I	10770	17094
95	Wochamo Lotha	Peon	7840	12552
96	Akheto Sema	Peon	7840	12952
97	Atoi Sema	Peon	7840	12952
98	Artong	Peon	6630	10677

Assistant Commissioner of Taxes, Dimapur Zone, Dimapur Unit:

SL. No.	Name of employee	Designation	Basic pay	Total Emoluments
99	Vacant	Asstt. Commr.of Taxes	29880	43726
100	Vacant	Supdt. of Taxes	23940	37507
101	Smti. Lima Imsong	Supdt. of Taxes	21100	33105
102	Shri Areni Patton	Supdt. of Taxes	18450	27153
103	Smti. Orenponi	Supdt. of Taxes	16350	24079
104	Shri I. Mughato	Sr.I.T.	15650	24658
105	Shri Y.Toshi	Sr.I.T	15650	24658
106	Shri P.Muchu	.I.T	12730	20167
107	Smt. Tokatoli	Sr.I.T	15340	24177
107	Shri. H.Ngamwang	I.T	12730	20167
108	Km. Abeni Lotha	I.T	12220	19376
109	Shri. Y.Chingtuk	.I.T	12730	20167
110	Shri. Zulutemsu	I.T	12730	20167
111	Shri. Lhousanyu	I.T	17300	27250
112	Shri. Pekuovotuo Angami	I.T. Contract	4500	14176
113	Shri Kekhrieselie Khezhe	I.T Contract	4500	14176
114	Shri Jackson Patton	I.T. Contract	4500	14176
115	Shri K.M.Odyuo	Sr.Head Asstt.	19560	30718
116	Shri Abel Kikon	UDA	17530	27572
117	Smt. Menangla	"	15770	23267
118	Shri Chuba Aier	"	17220	27091
119	Shri I. Maken	"	13730	21682
120	Shri Kikatemsu	"	13480	19981
121	Smt. Z. Mero	"	12970	20504
122	Shri Moaliba	"	13480	19946
123	Vacant	"		
124	Shri Tongpang	LDA	13480	20231
125	Shri Bimomo	"	9980	15869
126	Smt. D.Apokla	"	12720	20116
127	Shri R.Temjen	"	11450	18148

128	Smt. Paunam	"	8750	13088
129	Shri. Bendangtoshi	"	12170	19264
130	Shri Repaliba	"	12070	19109
131	Smti Meranchila	"	11760	18628
132	Shri Nchumbemo	"	9980	15869
133	Smt.Themneiting	"	8750	13088
134	Shri Lanu Tzudir	"	8750	13088
135	Shri Keneiseto	"	8750	13088
136	Vacant	LDA	-----	-----
137	Smt.S. Arepla	Typist	11430	18192
138	Smt.Tozheli	"	11430	18117
139	Vacant	Driver		
140	Shri Wati Lkr	"	10770	17094
141	Shri Panzam	"	8000	12800
142	Shri Prem Bahadur	"	8570	12827
143	Shri Nribemo	Peon	10920	17726
144	Shri.R.Darong	"	10630	16214
145	Shri Khonsao	"	10470	15982
146	Shri I.Atuba	"	10330	16812
147	Shri Requedew	"	10330	16812
148	Shri Abemo	"	9420	14459
149	Shri Ruduoovi	"	9420	15401
150	Smt. Sangbun	"	8480	13944
151	Shri Kedosetuo	"	6630	11077
152	Shri Imlitoshi	Chowkidar	6630	10414
153	Shri Moamonger	Mali	6970	11584
154	Shri Physbenthung	Sweeper	6630	11077
155	Smti. Kumari. Meseu	L.D.A.	Fixed	2600
156	Smt.Chubayangla	Peon	Fixed	1980

Assistant Commissioner of Taxes, Kohima Zone, Kohima Unit

Sl. No.	Names	Designation	Basic Pay	Total
157	Ramziu	Asstt. Commr of Taxes	21420	41029
156	Kilangnaro	Supdt. of Taxes	17310	32170
157	Nitoli Sema	Supdt. of Taxes	11260	23397
158	L. Yanbeni Humtsoe	Sr. IT	10940	22643
159	Hangshing	IT	10940	21697
160	Bendangchuba	IT	9930	18859
161	Keyichitlube	IT	9060	18783
162	Keneisenuo	IT (Contract)	4500	14176
163	Seyiekhrielhou Kuotsu	IT (Contract)	4500	14176
164	Medohulu	H/A	13320	27556
165	Gwangbeu	UDA	11890	23160
166	Jakjemyangla	UDA	11390	20686
167	Ajiliu	LDA	10520	18264
168	Merenla	LDA	10520	18554
169	Mhonchumi	LDA	10170	19264

170	Rongsentula	LDA	10010	18861
171	Thejazelhou	LDA	9860	17452
172	Neibanuo	LDA	9530	18117
173	Mhaseyi	LDA	6850	13963
174	Kimneilhing	LDA-cum operator	6850	13963
175	Phucukha-u	LDA-cum operator	6710	13746
176	Wewule	LDA-cum operator	6400	13265
177	Neilhou	Typist	9530	16974
178	Medosenuo	Typist	8550	15553
179	Khumbemo	Driver	10410	18975
180	Kiyekha	Driver	9390	18675
181	Shri Nchenlo Kemp	“	7580	12149
182	Ehusu	Peon	8830	15814
183	Kevizelie	Peon	7080	12696
184	Lhiwepre	Peon	5540	11002
185	Vinoho	Peon	5540	10318
186	Kekhrienizo	Chowkider	5670	10507
187	Kevilhou	Sweeper	5670	11204
188	Zevilhoulie	Peon	2550	8056

Assistant Commissioner of Taxes, Mokokchung Zone, Mokokchung Unit

Sl. No.	Names	Designation	Basic Pay	Total
189	P.Demo	Asst. commr of Taxes	21400	41000
190	L .Shechong	Supdt. of Taxes	16500	30995
191	Imosong Imsong	Supdt. of Taxes	14240	29607
192	Vekhozo Dozo	Sr. IT	10790	23945
193	Jimyang Imlong	IT	9084	19750
194	Chubanaro	IT	8816	19299
195	M.Chibeni	IT	8370	18644
196	Alula	Head Asst	16179	32297
197	VACANT	UDA		
198	Taku Aier	UDA	11882	22847
199	Alem	LDA	10515	19798
200	Rongsenla	UDA	9660	19403
201	Akala	LDA	9423	18105
202	Wabangla	LDA	9677	18344
203	Robert	LDA	6701	12871
204	Kereilhuu	Typist	8544	16588
205	Sashimeren	Driver	10403	20244
206	Moameren	Driver	7880	14784
207	Chuba	Peon	6528	12934
208	Sashimongla	Peon	5539	11400
209	Keweko	Peon	5539	11400
210	Lanuonen	Peon (Contract)	5539	11400
211	Imlirenla	Sweeper	5323	11065
212	Temjensowa	Chowkidar	6528	12934

Superintendent of Taxes, Wokha

Sl. No.	Names	Designation	Basic Pay	Total
213	Chevetshu Nyuthe	Supdt. of Taxes	15860	24983
214		IT		
215	Dziesephrenuo	IT (Contract)	4500	14141
216	Vacant	Head Assistant		
217	L. Ashio Murry	UDA	17810	28306
218	T. Ademo Murry	LDA	9084	19750
219	Vacant	LDA		
220	Orenthung Tungoe	Typist	9810	15606
221	Nyamo Humtsoe	Driver (Contract)		
222	Ezanimu Ngullie	Peon	8350	13748
223	Chumchamo Patton	Peon	7080	12696
224	Zareni Lotha	Chowkidar	6840	11402
225	Lobeni Lotha	Sweeper	9710	15451

Superintendent of Taxes, Mon

Sl. No.	Names	Designation	Basic Pay	Total
226	Margarete Sentila	Supdt. of Taxes	19010	29866
227	Manpho Konyak	IT (Contract)	4500	14141
228	Maipo	IT (Contract)	4500	14141
229	Lokyonglo	Sr. Head Asst	18450	28998
230	Smt.T. Yapangla	UDA	12720	20116
231	W. Henloi	LDA	12710	20101
232	T. Ajungla	LDA	12170	18132
233	Linyu	Typist	9360	14908
234	Vekhonii	Driver	8000	12800
235	Manbin	Peon	10470	17029
236	Mailo	Peon	10470	17029
237	Mampiu Longthau	Peon	10320	16866
238	Hayam	Chowkider	10470	17029
239	Pongshem	Sweeper	9860	16083

Superintendent of Taxes, Phek:

Sl. No.	Names	Designation	Basic Pay	Total
240	Imtilemla	Supdt. of Taxes	21910	34361
241	Remasangla	IT	11510	18931
242	Sunny Lea	IT (Contract)	4500	12115
243	Kitao Ovung	Head Assistant	20990	34194
244	Nzanbemo	UDA	12710	20863
245	Anungba	LDA	11640	19341
246	Neisakhono	LDA	7580	12604
247	Zutsolou	Typist	11470	18867
248	Kope	Driver	8430	13972
249	Kekhwengulo	Peon	9570	16207

250	Vengota	Peon	9710	16433
251	Zonio Koza	Sweeper	6050	10551
252	Kodope	Chowkider	2550	6910

Superintendent of Taxes, Tuensang:

Sl. No.	Names	Designation	Basic Pay	Total
253	Lirila Sangtam	Supdt. of Taxes	16910	23400
254	Thomas Wilson	IT	12490	19760
255	Rongsenkala	IT	11170	17434
256	Zulutemba	HA	17150	270118
257	Tsalito Sangtam	UDA	13990	22335
258	T.E Kisume	LDA	13230	20908
259	Rangsinba Sangtam	LDA	7580	12604
260	Shri. Jeasge Yanlam	LDA	7580	12604
261	T.Chimtila	Typist	11430	18117
262	C. Sulim	Driver	8150	13033
263	T. Imtichuba	Peon	10920	17726
264	O. Longshem	Peon	10920	17726
265	I. Moba	Peon	7100	11405
266	C. Khoni	Peon	7100	11405
267	Vacant	Peon		
268	Yangseri	Chowkhider	7100	11405
269	M. Beso	Sweeper	10020	16331

Superintendent of Taxes, Zunheboto:

Sl. No.	Names	Designation	Basic Pay	Total
270	Imosong Imsong***	Supdt. of Taxes***		
271	Pushutho	IT	12730	22937
272	Viholi	Sr. Head Asst	20580	36699
273	Yenito	UDA	11530	27072
274	Nuito Z.Zhimomi	LDA	7580	12604
275	Gwachu	Typist	11580	20249
276	Orenthung Tsopoe	Driver	7580	13949
277	Hotoshe Sema	Peon	10630	19377
278	Takeho Sema	Peon	9710	17651
279	Kughaho	Peon	7097	13601
280	Shehevi Sema	Chowkhider	9710	17651
281	Vitoli	Sweeper	9870	1789

MANUAL-XI

(xi) The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditure and reports on disbursements made:

BE&RE 2011-12

(Rs. in lakhs)

Sl. No.	Items of expenditure	Actuals for 2010-11	Total provision in BE 2011-12 as per Demand for grants	Total provision proposed by the Deptt. RE 2011-12	Addl. Provision proposed (Col. 5-4)
1	2	3	4	5	6
1	Salaries (including provision for fresh DA)	680.08	654.83	719.97	
2	Wages	2.76	2.76	2.76	65.14
3	Travel expenses	8.00	8.00	19.00	7.00
4	Office expenses	18.00	18.00	23.00	5.00
5	Motor vehicles	32.65	32.65	33.45	0.80
6	Rent, Rate& Taxes	9.00	9.00	9.00	0.00
7	Materials & Supplies	-	-	-	
8	Machinery & Equipments	-	-	-	
9	Repairs & Maintenance	-	-	-	
10	Minor works	-	-	-	
11	Scholarship/Stipends	-	-	-	
12	Grant-in-aid	3.00	3.00	2.00	(-) 1.00
13	Publication	15.00	15.00	30.00	15.00
14	Excursion/Training	5.00	5.00	5.00	0.00
15	Building capacity				
16	Capital Section	166.66	340.00	340.00	0.00
17	Total	940.15	1088.24	1184.18	95.94

Final expenditure during 2011-12:

Head of Account	Departmental Figures	
	Plan	Non-Plan
2040 Sales Tax		
001 – Direction & Admn		
Salaries	-	133.70
Wages	-	2.22
Travel expenses	-	7.96
Rent, rates & Taxes	-	3.00
Office expenses	-	17.90
Motor vehicle expenses	-	27.00
Publication	-	30.00
Excursion / Training	-	5.00
Contribution Empowered Committee	--	2.00

001 - Total	-	228.78
101-Collection Charges	-	
Salaries	-	583.83
Wages	-	0.80
Travel expenses	-	11.04
Rent, rates & Taxes	-	6.00
Office expenses	-	4.99
Motor vehicle expenses	-	6.37
Plan	321.85	
Plan		
101 – Total		841.81
001+101 = Grand Total		1070.59
Plan, Non-Plan Grand Total (321.85+1070.59)		1392.44

MANUAL-XII

(xii) The manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes:

Not applicable to this Directorate.

MANUAL-XIII

(xiii) Particulars of recipients of concessions, permits or authorizations granted by it:

Sales to or by Canteen Store Department for Defence personnel are allowed to pay tax at a concessional rate of 1% on all taxable goods under the Nagaland Value Added Tax Act, 2005 as amended from time to time.

MANUAL-XIV

(xiv) Details in respect of the information available or held by it, reduced in an electronic form:

Details of information relating to dealers registration numbers (TIN) under various tax laws and records of payment of Tax by such dealers are held by the Superintendent of Taxes of the Ward/District in-charge. Types of information available in electronic form in the website of the department at www.nagalandtax.nic.in are as follows:-

- i. All Acts and Rules of Taxation Laws administered by the department.
- ii. Downloadable of all Forms under CST Acts and VAT Act.
- iii. Up to date amended rate of tax in the schedules.
- iv. User manual for 'taxsoft' application.
- v. Tax awareness capsules.
- vi. List of all e-services.
- vii. All the important Circulars and Notification including Gazette notifications with regard to taxation matters, whichever are necessary for public importance.

- viii. Annual Administrative Reports since 2009-10.
- ix. RTI manual.
- x. Statistics.
- xi. Contact details of senior officers.

MANUAL-XV

(xv) The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use:

No public library room is maintained by the department for public use. Application forms for registration, declarations and statutory forms, Clearance Certificate and Payment Challan Forms etc. are available in all the District Tax Offices. Any tax payer requiring such forms or any tax information may obtain the same from the Superintendent of Taxes of the District concern on all working days.

Help desk counter and websites: The departments helpdesk number is 03862-248132 and the website is www.nagalandtax.nic.in

THE OFFICE TIMINGS:

Summer	1st April to 30th September.	9 AM to 4 PM
Winter	1stOctober to 1st March.	9 AM to 4 PM

MANUAL-XVI

(xvi) The names, designations and particulars of the Public Information Officers:

Given in the table below:-

Sl. No.	Name of PIOs& APIO	Designation	Jurisdiction/ District/Zones	Appellate authority
1.	Shri K.Patton	Deputy Commr of Taxes	Directorate	Commr of Taxes
2.	Shri Tokhevi Sema	Deputy Commr. of Taxes	Directorate	Commr of Taxes
3.	Shri Ramziu	Asstt. Commr of Taxes	Kohima	Commr of Taxes
4.	Shri P.Demo	Asstt. Commr of Taxes	Mokokchung	Commr of Taxes
5.	Smti. Chiviechu Nyuthe	Supdtt. of Taxes	Wokha	Commr of Taxes
6.	Smti. Imtilamla	Supdtt. of Taxes	Phek	Commr of Taxes
7.	Smti. Margaret Sentila	Supdtt. of Taxes	Mon	Commr of Taxes
8.	Imosong Imsong*	Supdtt. of Taxes	Zunheboto	Commr of Taxes
9.	Smti Lirila Sangtam	Supdtt. of Taxes	Tuensang, Kiphire & Longleng	Commr of Taxes