

COMMISSIONERATE OF TAXES

I. INTRODUCTION:

Till attainment of statehood, the then Naga Hills District was an administrative unit under the State of Assam. Among others, Sales Tax laws of Assam were extended to Naga Hills effective from 2-2-1948. However, no records are available as to whether any revenue was collected from the Naga Hills District.

The Department of Taxes, Nagaland was established in August 1964, with the appointment of the Commissioner, Nagaland as the ex-officio Commissioner of Taxes vide Government Notification No. SGN.182/63/29 (a) 14.06.63. A full fledged Commissioner of Taxes was created only on 20th August 1976, with its headquarters at Kohima. In the same year, the headquarter was shifted down to Dimapur, the commercial hub of the State for better tax administration. A post of Superintendent of Taxes was also created and an officer from the Assam Taxation Service brought on deputation to start the functioning of the department along with skeleton staff.

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 taxation laws of Assam could not be enforced by adoption/modification. Meanwhile, the State 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; and
5. The Nagaland Professions, Trade, 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 collection made during the first year of implementation i.e., 1970-71 stood as under:

` in lakhs)

Year	NST	P. Tax	Amusement Tax	Total
1970-71	14.22	1.42	2.92	18.56

The following are the details of subsequent expansions of the department that took place from time to time till date:

Sl. No.	Name of the Office	Year established
1	Directorate	1964
2	Superintendent of Taxes, Dimapur	1964
3	Superintendent of Taxes, Kohima	1973
4	Superintendent of Taxes, Mokokchung	1973
5	Superintendent of Taxes, Tuensang	1973
6	Superintendent of Taxes (MS), Dimapur	1976
7	Superintendent of Taxes, Mon	1981
8	Inspector of Taxes, Kiphire	1981
9	Inspector of Taxes, Peren	1981
10	Superintendent of Taxes, Phek	1986
11	Superintendent of Taxes, Wokha	1986
12	Superintendent of Taxes, Zunheboto	1986
13	Zonal Offices, Dimapur, Kohima and Mokokchung	1992
14	Nagaland Taxation Check post, New Field Gate, Golaghat Road and Dillai Road, Dimapur	1993
15	Nagaland Taxation Check post, Zubza, Kohima	2003
16	Nagaland Taxation Check post, Tsutapela, Mokokchung	2005
17	Nagaland Taxation Deemed Check post, Tuli, Mokokchung	2011

