

COMMISSIONERATE OF TAXES

Organizational set up of the department:

(a) Secretariat:

In the Secretariat, 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 the Officer-on-Special Duty (Revenue) and other subordinate officials.

(b) Directorate:

In the directorate, the Commissioner of Taxes is the head of the department. He exercises overall control and supervision of the entire tax administration. The Commissioner is assisted by two Additional Commissioners of Taxes and two Deputy Commissioner of Taxes in the directorate. In addition, other officers and staff assist the Commissioner in carrying out the day to day activities at the directorate.

There is a Computer Cell attached to the directorate with one Computer Engineer and one Data Analyst/Computer Operator. The Computer Engineer heads the Cell and ensures its safe and smooth functioning. The Data Analyst operates and functions under the supervision of the Computer Engineer.

The department is presently in the process of computerizing the administration of VAT and CST Acts through implementation of an application developed by NIC, Karnataka called 'TaxSoft'. The application would automate the work flow involved in the following functions:-

• Registration	• Issuance of statutory forms
• Returns	• Refunds
• Electronic Payments	• Transfer & cancellation of registration
• Check Post Operations	• Audit and Assessment
• Declaration by Dealers of their Purchases & Sales	• Declaration by Dealers of their TDS Deductions

The Project was been commissioned on 6th January 2011 and is expected to be completed within a period of 18 months. The Department has taken significant steps towards implementing this project with M/s Wipro Ltd. as the Management Consultant. The Department has already formed the Project e-Mission Team for continuous monitoring and handholding of the project.

The Department has also availed and started implementing the Tax Information Exchange System (TINXSYS) facility offered by the Central Government since April 2007. The TINXSYS is deployed for tracking of inter-State transactions of the dealers of the State.

(c) Mobile Squad:

The Mobile Squad functions as the intelligence wing of the department and is attached with the directorate. Its jurisdiction covers 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. The Squad maintains vigil over the business activities of the traders to prevent tax evasion. It also conducts searches and seizures, and investigates cases of tax evasion on assignment by Commissioner as well as on its own initiative, and reports to

the Commissioner. The Mobile Squad functions under the direct supervision and control of the Commissioner of Taxes.

(d) Zonal Offices:

The entire State is divided in to three Zones for smooth and efficient tax administration. Each zone is headed by an Assistant Commissioner of Taxes. The jurisdiction of the respective Zonal Assistant Commissioner of Taxes is as under:-

Sl. No.	Name of the Zone	Jurisdictions	Remarks
1	Dimapur Zone	Dimapur, Mon & Peren Districts	Dimapur is divided into four Wards, each 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.

(e) District offices:

All the District Tax Offices function under the supervision of the Zonal Assistant Commissioner of Taxes. The District Tax Office is headed by a Superintendent of Taxes. Dealers register their business and file tax returns at the District Tax Office. Tax is directly deposited in the respective head of account by the tax payers through the District Treasury Office.

(f) Nagaland Taxation Check Gates:

The Department has set up Check Gates at the four strategic entry points namely Zubza at Kohima, Tsutapela at Mokokchung and Dillai Road and New Field Gate at Dimapur with a view to prevent evasion of tax. These Check Gates monitor the movement of taxable goods both into and out of the State. The Nagaland Taxation Check Gates at Dillai Road and Golaghat Road, Dimapur, functions under the control of the Assistant Commissioner of Taxes, Mobile Squad. The Check Gates at Zubza and Tsutapela function under the direct control and supervision of the Assistant Commissioner of Taxes, Kohima and Mokokchung Zones respectively.

(g) Auditors for Audit Assessment:

Sl. No.	Unit
1	Deputy Commissioner of Taxes –I, Nagaland, Dimapur
2	Deputy Commissioner of Taxes –II, Nagaland, Dimapur
3	Assistant Commissioner of Taxes, Dimapur Zone, Dimapur
4	Assistant Commissioner of Taxes, Mokokchung Zone, Mokokchung
5	Assistant Commissioner of Taxes,, Kohima Zone, Kohima
6	Superintendent of Taxes, Dimapur, Ward-A
7	Superintendent of Taxes, Dimapur, Ward-B
8	Superintendent of Taxes, Dimapur, Ward-C
9	Superintendent of Taxes, Dimapur, Ward-D
10	Superintendent of Taxes, Kohima, Ward-A
11	Superintendent of Taxes, Kohima, Ward-B
12	Superintendent of Taxes, Mokokchung, Ward-A
13	Superintendent of Taxes, Mokokchung, Ward-B
14	Superintendent of Taxes, Tuensang
15	Superintendent of Taxes, Mon

16	Superintendent of Taxes, Wokha
17	Superintendent of Taxes, Phek
18	Superintendent of Taxes, Zunheboto