

THE NAGALAND FINANCE (SALES TAX)

AMENDMENT ACT, 1969

(THE NAGALAND ACT NO. 7 OF 1969.)

(Received the assent of the President on the 2nd April, 1969 and published in the Nagaland Gazette Extraordinary dated 11th April, 1969)

An Act to amend the Nagaland Finance (Sales Tax) Act, 1967.

Preamble.

Whereas it is expedient to amend the Nagaland Finance (Sales Tax) Act, 1967 in the manner hereinafter appearing:

It is hereby enacted in the nineteenth year of the Republic of India as follows

1. Short title, extent and commencement.

(1) This Act may be called the Nagaland Finance (Sales Tax) Amendment Act, 1969. -

(2) It extends to the whole of Nagaland.

(3) It shall come into force on such date as the State Government may by notification in the official Gazette, appoint.

2. Amendment of Section 7 of Nagaland Act 10 of 1967.

In sub-section (2) of Section 7 of the Nagaland Finance (Sales Tax) Act, 1967, the following proviso shall be *inserted*.

“Provided that no action under this sub-section shall be taken unless the Commissioner has given notice to the dealer of his intention so to do and has allowed him a reasonable opportunity of being heard”.

3. Amendment of Section 11 of Nagaland Act 10 of 1967.

In sub-section (1) of Section 11 of the Nagaland Finance (Sales Tax) Act, 1967, the following further provision shall be *inserted*:

‘Provided further that before making an assessment under this sub-section, the Commissioner shall give notice to the dealer of his intention so to do and allow him a reasonable opportunity of being heard’.

4. Amendment of Section 13 of Nagaland Act 10 of 1967.

In Section 13 of the Nagaland Finance (Sales Tax) Act, 1967, for the existing sub-section (3) the following shall be *substituted*:

(3) The officers appointed to assist the Commissioner may impose a penalty subject to such conditions as may be prescribed”.

5. Amendment of the Schedule attached to Nagaland Act 10 of 1967.

The existing item (a) in entry 8 in the Schedule under Heading B shall be *substituted* by the following

(a) Antimalarial drugs viz, quinine in powder form, quinine pills (but not sugar coated), quinine alkaloid, salts of quinine, cinchona and its alkaloids, totaquine, cinchona fobrifuge and drugs of the 4 aminoquinoline group such as chloroquine and its salts, amodiaquine and its salts whether in solution or in powder or in tablet form, proguanil and its salts and pyrimethamine”.