

THE NAGALAND SALES TAX (AMENDMENT)

ACT, 1970

(THE NAGALAND ACT NO 3 OF 1971)

(Received the assent of the Governor on the 23rd January 1971 and published in the Nagaland Gazette Extra Ordinary dated 13th February, 1971)

An

Act

to amend the Nagaland Sales Tax Act, 1979 and to consolidate the law on Sales Tax in Nagaland

Preamble.

Whereas it is expedient to amend the Nagaland Sales Tax Acts, 1967 (Act No2 of 1967) to consolidate the law on sales Tax in Nagaland in the manner here in after appearing.
It is hereby enacted — the Twenty first year of the Republic of India as follows:-

1.. Short title, extent and commencement.

- (1) This Act maybe called the Nagaland Sales Tax (Amendment) Act, 1970
- (2) It extents 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, and different dates, may be appointed for different provision of this Act or for different areas.

2. Amentment of Section 6.

In the Nagaland Sales Tax Act, 1967 (here in after referred to as the Principal Act) Section shall be renumbered as sub-section

- (1) thereof and after sub-section (1) as so the following sub-section shall be inserted, namely:-

‘(2) Where the total tax payable by a dealer as per sub-section (1) contains fraction of rupee :

- (a) in case the fraction is below 50(fifty) paise is shall be omitted. (b) lin case the fraction is 50 (fifty) paise and below it shall be rounded to the next higher rupee.

3. Amendment of Section 7.

In section 7 of the Principal Act, sub-section (2) shall be omitted (Act No. 11 of 1967).

4. Amendment of Section 12.

To sub-section (2) of Section 12 of the Principal Act, the following proviso shall be added namely : —“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”.

5. Amendment of Section 14.

In sub-section (3) of section 14 of the principal Act, after item (a) the following item shall be inserted, namely : —“(aa) goods taxed at the rate of seven paise in the rupee (6.54 per centum”)

6. Amendment of Section 15.

In sub-section (2) of section 15 of the principal Act, for the words “in the year” the words “at any time within eight years of the end of the aforesaid period” shall be substituted.

7. Amendment of Section 17.

In section 17 of the principal Act for the words “date of issue,” the words “date of service” shall be substituted.

8. Amendment of Section 18.

In section 18 of the principal Act, after the proviso, the following further proviso, shall be added, namely : —“Provided further that before, making an assessment under this section, the Commissioner shall give notice to the dealer of his intention so to do and allowed him a reasonable opportunity of being heard”.

9. Amendment of Section 19.

In sub-section (1) of section 19 of the principal Act, after the proviso, the following further proviso shall be inserted, namely:

“Provided further that before making an assessment under this subsection, the Commissioner shall give notice to the dealer of his intention so to do and allow him a reasonable opportunity of being heard.”

10 Amendment of Section 25.

In Section 25 of the principal Act after sub-section (3) the following sub-section shall be inserted, namely : —“(4) The transferee shall, within ninety days of such transfer, apply for registration under section 9 and thereafter all the provisions of this Act shall apply of such transferee.”

11.Insertion of Section 61.

After section 60 of the principal Act, the following section shall be inserted, namely:

Repeal and Savings.

61. (1) The Nagaland Finance (Sales Tax) Act, 1967 (Act X of 1967) (hereinafter referred to as the Principal Act) is hereby repealed : —Provided that such repeal shall not effect
- (a) the previous operation of the said Act or anything duly done or suffered thereunder; or
 - (b) any right, privilege obligation or liability acquired accrued or incurred under the said Act; or
 - (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said Act; or
 - (d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid
- Provided further that anything done or any action taken (including any appointment or delegation made, instruction or direction made, certificate of registration granted) under the Act hereby repealed shall be deemed to have been done or taken under the corresponding provision of this Act and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under this Act.
- (2) Notwithstanding the repeal of the said Act by this section, the operation of the said Act before repeal for the purpose of levy, assessment and collection of Sales tax shall continue to be dealt with under the said Act, as if the said Act had not been repealed.
- (3) The mention of particular matters in this section shall not be held to prejudice or effect the general application of section 6 of the General Clauses Act, 1897, (Act X of 1897) with regard to the effect of repeal.

12. Substitution of Schedule I & Schedule II.

For Schedule I and Schedule II of the principal Act the following schedules shall be

substituted namely SCHEDULE-I
(See Section 5)

A. Goods taxable at 10 (ten) paise in the rupee

<i>Sl. No.</i>	<i>Name of taxable goods</i>
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1. All Arms including rifles, revolvers, pistols and ammunition for the same.
2. All clocks, time-pieces and watches and parts thereof.
3. Articles made of or inlaid with ivory.
4. Binoculars, telescopes and opera glasses.
5. Carpets including durries.
6. Cigarette cases and lighters.
7. Cinematographic equipment including cameras, projectors and sound recording and reproducing equipment, lenses, films and Parts or accessories required for use therewith.
8. Dictaphones and other similar apparatus for recording sound and spare parts thereof.
9. Electroplated -nickel or silver or german silver goods.
10. Foam rubber products.
11. Gramophones and component parts thereof and records.
12. Iron and Steel safes and almirahs.
13. Motor cycle and motor cycle combinations, motor scooters, motorettes.
14. Motor vehicles, including chassis of motor vehicles.
15. Perambulators.
16. Photographic and other cameras and enlargers, lenses, films and plates paper and cloth and other parts and accessories required for use therewith.
17. Precious stones including, diamonds, emeralds, rubies, real-pearls sapphires, synthetic or artificial precious stones, pearls, artificial or cultured.
18. Refrigerators and air conditioning plants and component parts thereof.
19. Stainless steel products.
20. Sound transmitting equipment including telephones and loudspeakers and spare parts thereof.
21. Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof.
22. Upholstered furniture sofa sets, dressing tables, and furniture of all types made of timber, iron or steel, except items 43 to 46 of schedule II.
23. Wireless reception instruments and apparatus, radios and radio-gramophones, electrical valves, accumulators, amplifiers and loud speakers and spare parts and accessories thereof.

B. Goods taxable at 7 (Seven) paise in the rupee.

1. All electrical goods instruments, apparatus, appliances and all such articles the use of which cannot be had except with the application of electrical energy, including fans, lighting bulbs, electrical earthen wares and porcelain and all other accessories and component parts either sold as whole or in parts.
2. All machineries and spare parts thereof (including spare parts of motor vehicles, motor cycles, motor scooters and motorettes but excluding sewing machines and spare parts thereof) not listed separately in this schedule.
3. Bicycles, tricycles, rickshaws and cycle combinations and accessories and parts thereof.
4. Cosmetics including scents, perfumes, powders, snows, hair oils, scented sticks, and other toilet requisites.
5. Crockery and cutlery, including knives, forks, spoons and articles made of glass, china porcelain or glazed earthenware adapted for domestic use.
6. Glassware, bottles and phials, funnels, glass parts of lamps, sheets and plates, photo and other frames and mirrors.
7. Ladies hand bags and other types of vanity bags.
8. Paints, colours, lacquers, and varnishes including glue polish turpentine, enamels and indigo and brush and sand paper.
9. Plastic, celluloid and bakelite goods.
10. Rubber products excluding foot-wear but including tyres and tubes.
11. Vacuum flasks of all kinds:

C. Goods taxable at 3 (Three) paise in the rupee.

Declared goods.

D. Goods taxable at 1 (one) paise in the rupee. Ready-made garments.

E. Goods taxable at 5 (Five) paise in the rupee.

All other goods not mentioned elsewhere in this Schedule.

SCHEDULE-I I

See Section (8)

SI. No.	Description of exempted articles	Conditions and subject to which has been allowed exemption
(1)	(2)	(3)
(4)	<ol style="list-style-type: none"> 1. All cereals, pulses and rice including broken rice, parched (beatean) and puffed rice. 2. (a) Plough, plough points, spade (kodali) sickle, khurpi, axe, khanda when sale price does not exceed Rs20 a piece (for digging holes (Twenty) in the soil) and dao.. 3. Books, periodicals and newspapers 4. Bread 5. Betelnuts and pan leaves 6. Cotton including waste cotton. 7. Electrical energy 8. Fertilizers viz. <ol style="list-style-type: none"> (a) All chemical fertilizers (b) Bone meal (c) Oil cakes 9. Fish, eggs, ghee (but) not vegetable ghee), dahi, butter, cream, casein, meat and vegetables (but not onion) garlic, spices and condiments. 10. Flour including atta, maida, suji and bran. 11. Fresh fruits 12. Gur and molases <ol style="list-style-type: none"> 13. (i) Antimalarial drugs, viz. quinine in powder form, quinine pills (but not sugar coated), quinine alkaloid, salts of quinine, cinchona and its alkaloids, tataquine, cinchona fobrifuge and drugs of the 4 aminoquinolifle group such as chloroquine and its salts amodiaquine and its salts whether in solution or in powder or in tablet form, progunil and its salts and pyrimethanine. (ii) Anti-kala-azar drugs, viz. Urea Stibamine and pentamidine Isethionate. (iii) Vaccine, viz. Small pox vaccine, Cholera vaccine and T.A.B. 14. Mustard Oil rape oil and mixture of mustard and rape 	<p>Except when sold in sealed containers.</p>

- oils.
- 15. Mustard seed and rape seed
- 16. Sago
- 17. Salt

18. Water (other than distilled, aerated or mineral water)

19 Milk
container

Except when sold in sealed

20 Firewood

21 Mathematical instruments for students

22. (a) Sales to the Canteen stores Department (India) of goods Certified by it as being indented for being sold directly or through Canteens to members of the armed force of India at prices fixed by The Government of India

(b) Sales by the Canteens Stores Department (India) to the dealers certified by the Department to the canteen contractors or to the Unit Canteens ran by the Officers of the Armed Forces of India at prices fixes by the Government of India.

(c) Sales by dealers certified by the Canteen Stores Department (India) to the Canteen Contractors of goods obtained by such dealers from the said Canteen Stores Department (India) to members of the Armed Forces of India at prices fixed by the Government of India.

(d) Sales by Unit Canteens run by Offiars of the Armed Forces of India of goods obtained by such unit canteens from the Canteen Stores Department (India), to members of the Armed Forces of India at prices fixed by the Government of India.

(e) Sales by the Canteen Stores Department (India) to members of the Armed Forces of India, at prices fixed by the Government of India

23.. Slate and Slate pencils.

24. Pencils, paper, blotting paper, ink, inkpot, penholder, nib and eraser purchased for use by students.

25. Scale, colour box, painting box, School map, exercise book and drawing book. -

26. Glass used as Cattle fodder only.

27. Handspun cotton yarn.

28. Handloom cloth woven out of handspun cotton yarn.

29. Mill-made cotton yarn excluding sewing thread.

30. All varieties of textiles, namely:Cotton, woollen or silken induding rayon, art silk or nylon whether manufactured by handloom, power-loom or otherwise.

31. Sugar.

32. Tobacco and all its products.

33. Ayurvedic medicines other than patent drugs or sold under registered trade mark.

34. Raw Jute.

35. Sugarcane.	
36. Khadi and/or products of village Industries as defined in the Khadi and Village Industries Commission Act. 1956.	When sold by a producer and/or organization certified for the purpose by the Khadi and Village Industries Commission constituted under the Khadi and Village Industries' Commission's Act, 1956 or the Statutory State Khadi and Village Industries Board constituted under the Act of the State.
37. Nirodh (Condoms).	
38. Sales to Red Cross society and its allied organisations.	
39. Pesticides.	
40. Guny bags.	When used as containers of goods sold.
41. Livestock and poultry.	
42. Sales of goods by Government departments at or below purchase price.	When sold in connection with approved development schemes.
43. Wooden table	When sale price does not exceed rupees fifty a piece.
44. Wooden chair	When sale price does not exceed rupees thirty a piece.
45. Wooden bench	When sale price does not exceed rupees thirty a piece.
46. Wooden bedstead	When sale price does not exceed rupees eighty a piece.