

**THE NAGALAND SALES TAX (AMENDMENT)  
ACT, 1978**  
(NAGALAND ACT NO. 10 OF 1978)

*(Received the assent of the President of India on the 23rd  
November, 1978 and published in the Nagaland Gazette  
Extraordinary dated 4th December, 1978)*

An

Act

further to amend the Nagaland Sales Tax Act, 1967

**Preamble.**

Whereas it is expedient to amend the Nagaland Sales Tax Act, 1967 and to consolidate the law on assessment of sales tax in Nagaland in the manner hereinafter appearing —

**1. Short title and commencement.**

This Act may be called the Nagaland Sales Tax (Amendment) Act, 1978 (Act No. 10 of 1978).

**2. Amendment of Section 14.**

In Section 14 for sub-section (3) of the Nagaland Sales Tax Act, 1967; (Amendment of sec. 14) the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 1975, namely

“(3) The amount arrived at by applying the following formula

$$\frac{\text{rate of tax} \times \text{aggregate of sale prices}}{100 \text{ plus rate of tax}}$$

Provided that no deduction on the basis of the above formula shall be made if the amount by way of tax collected by a registered dealer, in accordance with the provisions this Act, has been otherwise deducted from the aggregate of sale prices”.

*Explanation*

Where the turn-over of a dealer is taxable at different rates, the aforesaid formula shall be applied separately in respect of each part of the turn-over liable to a different rate of tax.