

**The Nagaland Professions, Trades Callings & Employments Taxation
(Amendment) Act, 2001.**

(Act No. 5 of 2001).

Received the assent of the Governor of Nagaland on 26/03/2001 and published in the Nagaland Gazette Extraordinary dated: 11th of April, 2001.

An
-Act -

Whereas circumstances exists which render it necessary to amend the Nagaland Profession, Trades, Callings and Employments Taxation Act, 1968 (Act No. 4 of 1968) for the purpose and in the manner hereinafter appearing; it is hereby enacted in the 52nd year of the Republic of India as follows:-

1. Short title, extent and commencement:-

- i. This Act may be called the Nagaland Professions, Trades, Callings and Employments Taxation (Amendment) Act, 2001.
- ii. It shall extend to the whole State of Nagaland.
- iii. It shall come into force from the 1st April, 2001.

2. Substitution in Section 2 (a) :-

In Section 2 (a) the word "Superintendent" shall be substituted by the word "Assessing Officer".

3. Insertion of Section 9 A.

A new Section, namely, section 9 A shall be inserted as under

Section 9 A : The assessing authority shall assign an account number to each assessee who is liable to pay the tax under this Act in the manner as may be prescribed by the Commissioner.

4. Amendment of Sub-Section (2) of Section 20:-

Sub-section (2) of section 20 shall be substituted as follows:

Section 20 (2) :- Where a person is in default of any amount of tax payable under this Act, he shall be liable to pay a penalty equal to the tax due and a simple interest @ 15% on the amount of tax payable.