

NAGALAND SALES TAX (AMENDMENT) ACT, 1999

158 The Nagaland Sales Tax (Amendment) Act, 1999 (Act No. 3 of 1999) Received the assent of the Governor of Nagaland on 20/03/1999 and published in the Nagaland Gazette Extraordinary dated: 30th of March, 1999 1. 2

3. An Act to further amend the Nagaland Sales Tax Act, 1967. It is hereby enacted in the fiftieth year of the Republic of India as follows: Short title, extent and commencement. I. This Act may be called the Nagaland Sales Tax (Amendment) Act, 1999

2. It shall extend to the whole of Nagaland. It shall come into force from the first day of April 1999

3. Amendment of Section 8 of Nagaland Sales Tax Act, 1967 (Act No. 11 of 1967) After sub section (2) of section 8 of the Principal Act, the following new sub section shall be inserted, namely. "3. Notwithstanding anything contained in this Act, the State government, by a notification in the Official Gazette, may frame one or more schemes for grant of relief to any specified class for industries within the State or within any specified part of the State on or after such date as may be specified in such scheme and producing such goods as may be specified therein by way of full or partial exemption of any tax payable under this Act on the raw materials or other inputs purchased by them within the State or on the manufactured goods sold by them within the State or in the course of inter-state trade and commerce for such period or periods as may be specified or by way of deferment of tax payable under this Act for such period as may be specified and subject to such other restrictions and conditions as may further be provided in such scheme or schemes". Insertion of new section 59(c) After the existing section 59 B of the principal Act, the following new section shall be inserted, namely:- 'Section 59C : Every transporter, carrier or transporting agent operating transport business in the State of Nagaland and transporting or receiving for the purpose of transportation taxable goods shall be required to obtain a certificate of registration in the prescribed manner from the Commissioner.