



Naga Peoples Movement against Illegal and Unabated Taxation.

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Abstract

The movement against the illegal and multiple taxation started a decade back when in 2010, the Nagaland Government issued a notification for setting up a high power committee to look into the matter of multiple taxation. Consequently on 05 August 2014, the High Powered Committee was set up to inquire into the illegal and multiple taxations in the State headed by justice(retd) H.K. Sema retired Supreme Court Judge as chairman, K.K. Sema IAS(Retd), Joel Nillo Kath as members and additional secretary justice & law as member-secretary. The committee submitted a report on 10 June 2015 to the Chief Minister. On June 19 2013, the Action Committee against Unabated Taxation (ACAUT), under the aegis of the Naga Council, Dimapur, called for a 12-hour shutdown in Dimapur to protest against the heavy taxation. The rally movement in 2013 and 2018 was spearheaded by ACAUT. It had facilitated and acted as a harbinger of dawn of hope easing people's burden from the multiple-taxation, however there could not be any fruitful conclusion to this day. The common people suffer the most in this imbroglio under the tyranny of the disguised unpatriotic nationalism. A Naga entrepreneur claimed that the two NNPGs groups demanded an amount of ₹ 2.5 lakh as taxation paying this to almost 8-9 groups would roughly come to about 11.25 lakhs. Interestingly, each of these factional groups' claims that they have a legitimate right to collect tax as a result each item is taxed multiple times. In 2018, the Public Action Committee under the aegis of the Naga Council Dimapur iterated its appeal to Nagaland political groups to immediately stop serving demand notes and keep their commitment to shun "tax collection, the state witnessed similar protest in 2024 under the aegis of Business communities and Civil societies organization.

Every commodity is taxed multiple times, right from transportation to storage to the point of sale. The burden of taxation is added to the price of every product that a common man buys in the market. The rise of the extortion and illegal collection has been systemic, affecting transportation, every item sold in the market including service industry. With almost a hundred unions and associations and 20+-odd political groups actively involved in imposing their writ under fees or tax, the commercial capital is fast becoming a criminal capital. As per the report in August 2024 by the FGN, currently there are 26 Naga political groups in Nagaland.

Keywords: *Multiple Taxation, ACAUT, GPRN-NSCN, DCCI, FGN.*

1.INTRODUCTION

What is illegal and Multiple Taxation? The oxford dictionary defines illegal as 'contrary to or forbidden by law, especially criminal law.' the Cambridge dictionary define Multiple Taxation as, 'a situation in which more than one country or government department charges tax on the same income. As per the report by the FGN, currently there are 26 Naga political groups in Nagaland. Out of the 26 list mentioned, 16 groups are said to be a breakaway factions/groups from the NNC and 10 groups is a breakaway from the NSCN originally formed in 1980 of the Isak Chishi Swu and Th.Muivah particularly, a breakaway of the NSCN(K). These are various Naga National factions that act as Parallel government or Naga Revolutionary government and imposed taxation in the state. See Table 1.1. The Rali Wali (MIP) Ministry of the Federal Government

of Nagaland (FGN) gave out the details of the parallel Naga governments, further asserted that Naga people must know its legal Naga National Government and blindly paying taxes and extortion demands to whoever comes for taxation is neither beneficial to the Naga nation nor will it solve the problems facing Naga society today in any form.¹

Table 1.1. list of Naga Political Groups²

SL.NO.	GROUP/NNC	PRESIDENT	KEDAHGE, FGN/ Head
1.	NNC/FGN	Gen (Retd) Thinsoselie	K Vadeo
2.	NNC/FGN (Transit Peace Camp)	Adinno Phizo	Gen Vyalie
3.	NNC/FGN (NNPG)	Senka Ao	Brig Singnya/ Zhopra
4.	NNC/FGN	Thipushuyi	TM Rhakho
5.	NNC (Parent body)	Yilow Tsopoe	
6.	NNC	Yilow Humsotse	
7.	NNC	Nagi Angami	
8.	NNC	T Ovung	
9.	NNC/FGN (NA Initial)	Senka Ao	
10.	NNC/UNPG (Parent Body)	Z Royim	Hangping Zeliang
11.	NNC/GDRN (NA)	Shoba Lakhum	Z Hozheto Chophy
12.	NNC GDRN	Kiumukhan	Shivuto
13.	NNC (Parent Body)	Royam Yim	Nephato
14.	NNC/NGPR	Saoba Yim	Shitoho Sumi
15.	NNC/NGPR	Mathung Lotha	Kiyelho Awomi
16.	UNPG	Kivilho Zhimomi	Yanger Ao
SL.NO.	GROUP/NSCN	CHAIRMAN	GENERAL SECRETARY/ ATO KILONER
1.	NSCN/GPRN (IM)	Q Tuccu	Th Muivah
2.	NSCN/GPRN (K)	Yung Ang Panmei	
3.	NSCN/GPRN (A)	Angmai Panmei	Mulatonu
4.	NSCN/GPRN (U)	Neokpao Konyak	N Kitovi Zhimomi
5.	NSCN/GPRN (U)	Azheto Sema	Alezo Venuh
6.	NSCN/GPRN (R)	Y Wangtin Konyak	P Tikhak Konyak
7.	NSCN/GPRN (R)	Akato Chophy	Michael Yeptthomi
8.	NSCN/GPRN (Khango)	Khango Konyak	Hokato Vushe
9.	NSCN/GPRN (Nikki)	Nikki Sumi	Starson Pochury
10.	NSCN/GPRN (Yangba)	Yangba Ao	Isac Sumi

The crux of the problem is not the taxation paying to the mandated Naga government but the multiple-taxation. The problem is that every group consider themselves that they are the only legitimate group and that the legitimacy that gives them power to do so is, 'Naga Sovereignty'. However in the recent years, it has come to the light that the Idea of Sovereignty is not in the list of Naga Accord of 2015, neither in the FA signed in 2015 by the NSCN IM nor The Agreed position signed by the NNPGs in 2018. If the idea of Naga Independence or Sovereignty is not pursued then in the name of whose and what Independence or Sovereignty is taxation being imposed or collected? And therefore, the idea of taxation becomes irrelevant and illegal as these money paying by the common public are not put into the struggle for the reason of what had been collected for. For the first time, the GPRN/NSCN govt. dated 02 August 2024 issued a notification under the Kilo Affairs that a road repairing work in around the Chumoukedima District areas would be taken up by the GPRN/NSCN. This is indeed one of such works, that need to be applauded and that's what taxation money should be used for investing on the public welfare rather than building up their big mansion, palaces and lavish house or living a luxurious life at the expense of the 'sweat of the brow' of the public. Today look at the residence of the Revolutionary leaders, they lived a lavish lifestyle not all but many of the high rankings in these field live a lavish lifestyle that cannot be ignored, some politicians are not even fortunate to have such a luxury. Where are they getting those funds from? Definitely they are not getting paid in lakhs and crores. Illegal taxation from the common public especially from the business community, contractors and from other numerous sources even to an extent of involving in illegal business, are categorically considered to be the sources of the income. This doesn't generalize all, there is still patriotism in existence and military wings bear the most hardship of this corruption. Another one reason is the public fear psychosis to pay the taxation to any random factions that came in the name of Naga factions, that also led to increase of illegal activities in the state particularly in the metropolitan city of Dimapur, where the youth disguised in the name of Naga revolutionary groups taxed in their for their pocket money, a number

¹FGN calls for public awareness, notes active groups, *The Eastern Mirror*, Aug 05, 2024, <https://easternmirrornagaland.com/fgn-calls-for-public-awareness-notes-active-groups/>

² FGN Releases List Of Naga Political Groups, 5th August 2024, *The Morung Express*, <https://morungexpress.com/Fgn-Releases-List-Of-Naga-Political-Groups>

of instances were reported and arrest were also done by the administration that were found carrying the fake slips and guns to extort the money, all these eventually goes on to add a bad reputation of the Naga Revolutionary groups but they are responsible in the first place for creating such an environment for the youngster to pursue in such illegal activities. The crux of the problem is that there is no such illegal non mandated group, everyone claim and assert the mandated right to taxation. Nagas should whether continue to remain a silent spectator or stand up to voice and defend common rights in unison"³

II.INCEPTION OF PEOPLES RESISTANCE MOVEMENT

In 2010, the Nagaland Government issued a notification for setting up a high power committee to inquire into the illegal and multiple taxations in the State. The Committee will look into the genesis, the causes and conditions which facilitate such harmful practices and identify the people behind it. The notification on constitution of the Committee was issued by Chief Secretary Banuo Z Jamir on 5 August 2010.⁴



ACAUT PUBLIC PROTEST⁵

Source: Social Media via Aljazeera / the Hindu.

In August 2014, the High Powered Committee was on Illegal and Multiple Taxation which was constituted and after visiting different places, meeting varied sections of people and taking more 10 month it submitted a report on 10 June 2015 to the Chief Minister. Interestingly even after the lapsed of almost 11 months it would not able to submit the final report and report was categories as under “active examination” this led the Nagaland Public Rights Awareness and Action Forum and ACAUT to question the credibility of the High powered committee and found a huge expenditure incurred by the HPC as per the file report of RTI, It was found that the govt. had spent a huge amount as Salary of HPC involving anomalies of about Rs 47, 88, 476 but could not bring out the required desire result and could not furnish the report even after spending such a huge amount thus made the Nagaland Public Rights Awareness and Action Forum (NPRAAF) to filed an RTI application to the Chief Information Commissioner, Nagaland Information Commission (NIC) to issue necessary direction to the Home Department to furnish information to NPRAAF under RTI Act 2005 regarding the High Powered Committee on Illegal and Multiple Taxation which was constituted in August 2014 and submitted its report in June 2015.⁶

The NPRAAF claimed that even after the lapse of 8 years as in August 2023, nothing has been heard of it nor made public nor action taken on the report. It was on August 5, 2014 that the High Power Committee (HPC) was constituted to look into the issue of “illegal and multiple taxations”. The four-member HPC was headed by justice(retd) H.K. Sema retired Supreme Court Judge as chairman, K.K. Sema IAS(Retd), Joel Nillo Kath as members and additional secretary justice & law as member-secretary. The constitution of HPC was the outcome of the massive ACAUT Public Rally in 2013 in Dimapur. In its 94-page extensive report submitted in 2015, HPC made startling observations on how the web of organized illegal taxations has affected all and sundry in the State. It made a damning observation on the factors contributing to unbridled

³ FGN releases list of Naga Political Groups, *The Morung Express*, 05 August 2024, <https://www.morungexpress.com/fgn-releases-list-of-naga-political-groups>

⁴ Panel to probe multiple taxation in Nagaland, *Assam Tribune*, 15 Sept 2010, <https://assamtribune.com/panel-to-probe-multiple-taxation-in-nagaland?infinitescroll=1>

⁵ See, <https://www.aljazeera.com/features/2016/4/14/in-indias-nagaland-a-tale-of-taxes-and-corruption>
<https://www.thehindu.com/news/national/other-states/nagaland-government-receives-complaints-on-illegal-taxation/article65491233.ece>

⁶ Nagaland Govt spent Rs 47 lakh on HPC; Report still under ‘active examination, *The Morung Express*, 25 May 2016, <https://morungexpress.com/nagaland-govt-spent-rs-47-lakh-hpc-report-still-under-active-examination>

price rise of every conceivable commodity in the market, this unbridled price rise are triggered by stifling multiple taxation regimes of the Naga Political Groups that was crippling the economy of the average common man. The ineffectiveness of the district administration and police to stem this tide further aggravated the problem of multiple taxation. It examines 260 Prosecution Witnesses, 4 Defence Witnesses, a total of 264 witnesses all told – in connection with the wide range of subjects related to the terms of reference such as;

- (a) multiple taxation being imposed by the NPGs
 - (b) the questionable fund raising norms by various Government Departments and other unions/associations/NGOs at the check gates and elsewhere;
 - (c) the prevalent questionable practices causing undue price escalation in the market;
 - (d) the anomalies and malpractices in the system that contribute to abnormal price rise;
 - (e) Non-transparent practices that facilitate blatant corruption, favoritism and nepotism; and
 - (f) Ineffective management systems that allows non-local businessmen the convenience of tax evasion on a huge scale at the expense of the State Exchequer, etc.
 - (g) Taxation of all goods entering the State were taxed by the NPGs without exception at new field /Dillai Inter-State check gates
 - (h) depositions rendered by the business community before its member clearly established an overview fact that the NPGs had a very elaborate taxation network in place primarily commandeered by fear factor⁷
- However, the Government did not reveal anything on the HPC recommendation even after a series of appearance and arguments between NPRAAF and Home Department officials before the State Information Commission seeking to know the contents of the recommendation made by HPC. While asserting that the public has every right to know the recommendation made by HPC as multiple taxation is a concern for all Nagas and huge public fund was spend for the committee, the Forum has asked the government not to delay any further in implementing the recommendation made by the HPC report to curb multiple taxation in the state.⁸

III, INCEPTION OF MOVEMENT AGAINST UNABATED MULTIPLE TAXATION

Illegal taxation by Naga outfits has left the business community in Nagaland infuriated and frustrated. On June 19 2013, the Action Committee against Unabated Taxation (ACAUT), under the aegis of the Naga Council, Dimapur, called for a 12-hour shutdown in Dimapur to protest against the heavy taxation that leaves the business community and locals burdened." The General Secretary of the Naga Council, Dimapur; Ntsemo Ngullie in a statement said that, the NSCN (IM) has made it mandatory for government employees in Nagaland to pay 20 per cent of their income to the outfit. The Ministry of Home Affairs, Government of India, has issued a directive to the Nagaland Government to stop the NSCN(IM) from levying tax on the common people as such action is leading to price rise of commodities and cannot be allowed to continue. In a letter by the Union Home Ministry to Nagaland to the Government of Nagaland Chief Secretary Alem Temshi Jamir, said there has been a serious situation following NSCN-IM's declaration that every Naga as well as others residing in 'Nagalim' shall pay tax. However, The NSCN-IM, in its defense has justified the system of taxation and asserted that it was the only outfit mandated by the Nagas for holding political talks with the Government of India for resolving the Naga political issue. Over the years, several civil organizations have urged insurgent outfits in Nagaland to pay heed to the plight of the people, especially the marginalized section, who have to pay exorbitant taxes to various groups. Such illegal practices hamper the economic and in the long run, the overall development of the state.⁹ Mr.Khekiye K. Sema's , IAS retired strongly stand in affirmation for 'one government, one tax' provided a direction for the ACAUT rally. "One tax, to one government," In his statement during the public rally, quoted "I ask the Naga freedom fighters why they broke up into so many factions, if the goal is one." Unquote and further Quoting, Edmund Burke's

⁷ State Govt sitting on HPC report on illegal and multiple taxations, Nagaland Post, August 1, 2023, <https://nagalandpost.com/index.php/2023/08/01/state-govt-sitting-on-hpc-report-on-illegal-and-multiple-taxations/>

⁸ NPRAAF urge State Govt to implement HPC report on curbing multiple taxation, The Morung Express, 26 July 2018, <https://morungexpress.com/npraaf-urge-state-govt-implement-hpc-report-curbing-multiple-taxation>

⁹ Yahoo News, Nagaland traders dejected over illegal taxation by Naga outfits, 28 June 2013, <https://sg.news.yahoo.com/nagaland-traders-dejected-over-illegal-taxation-naga-outfits-121240184.html>

“The only thing necessary for the triumph of evil is for good men to do nothing”, asserted that the present circumstance demands a plebiscite like the one held in 1951 which gave legitimacy to the Naga Freedom Movement and famously gave a statement, “If you and I refuse to pay, they can kill us, yes. But the first human being that is killed on the issue of excess taxation, there will be a revolution in Nagaland. The apparent inaction of the Tribal Hohos in the movement and questioning the inactiveness on the issues that are most concerned to the Naga society and people “What are the Tribal Hohos doing? Can they not setup up ACAUT branches in their own respective districts?” Also making a scathing attack on the state government of being silent, referring as fleeces at par with the NNPG extracting taxation through ‘percentage cuts’, while the other does referring to NNPGs, through the barrel of the gun. We are not out to fight the rebels, but they cannot bleed the people of Nagaland. On the other hand, the rebel group warned protest organizers to call off their rally, saying it amounted to opposition to the “liberation struggle however the rally went as scheduled without any untoward incidents. ACAUT play a prominent role in resistance movement against the multiple and illegal taxation that had burdened the common people to the core. The rally movement in 2013 and 2018 headed by ACAUT had facilitated and acted a harbinger of the dawn of hope from this burden yet it still remain a distant dream to realize that hope into reality and common people suffer the most in this imbroglio of disguised nationalism.¹⁰



Source : Via Social Media; Facebook.

The Co-chairman of ACAUT, Khekaghu Muru in a statement said that ACAUT is a mass movement and not an anti-national movement, the body is not against parallel government taxation, but it has to be one tax and one government, there should be one parallel government. Since its formation in 1980, the National Socialist Council of Nagaland has split into four different factions; the Naga National Council further has two factions as Accordist and Non-Accordist. Most of these factions run their own governments, from their respective headquarters. Two of these groups are based near Dimapur. At Hebron, the NSCN (Isak-Muivah) runs the National Socialist Council of Nagaland-Government of the People's Republic of Nagalim, or NSCN-GPRN. At Khehoi, the NSCN (Konyak-Kitovi) operates the Government of the People's Republic of Nagalim-Nationalist Socialist Council of Nagaland (Konyak-Kitovi) or the GPRN-NSCN now this faction is also split into two and separated. a deduction of about 24% from the salaries of all state and exception of the Central government employees, paramilitary and armed forces, this deduction are made once a year and so if four groups made the same demand in a particular area, it could amount to a 96% cut in salary that is equivalent to one month salary been given to various factions in a year besides the other secular and government taxes. A faction functionary at Hebron stated that after the ceasefire was signed between the factions and the govt. of India, a formal system of taxation was arranged. Taxation on trucks coming in with goods from Assam or Manipur, taxation are also charged at the stations besides commercial taxes, annual house tax from villagers. In around the year 2015, the amount of house tax was around Rs.100-200 a year.¹¹

IV.MENACE OF MULTIPLE-TAXATION

In 2015, when NDTV interview some Naga entrepreneur, it brought a huge surprising revelation on the practices of Illegal multiple-taxation, as per the statement made; it claimed that the two NNPGs group demand amounted to a total of ₹ 2.5 lakh. If the number are equally divided, it roughly comes to about 1.25 lakh per one group and if the same are demanded by 8-9 factions of the underground, it amount to approx. 11.25 lakhs, surprisingly each of the groups claims they have a legitimate right to collect tax," These

¹⁰ Thohe Pou, Voice Of The People—One Govt, One Tax, My perception and I, 01 Sept 2013, <https://thohepou.wordpress.com/2013/11/01/voice-of-the-people-one-govt-one-tax-2/>

¹¹ Ipsita Chakravarty, Nagaland conundrum: Are separatist groups collecting taxes or running extortion rackets? 01 Dec 2015, <https://scroll.in/article/771037/nagaland-conundrum-are-separatist-groups-collecting-taxes-or-running-extortion-rackets>

statement are further supplemented by Khekiye Sema, where he stated that, Each item is taxed at least 7 times. If the government raises 50 Crore as tax, the Indian underground raises at least 5 to 10 times more tax than that. On February 2015, women of the Old Showuba armed with just sticks drove away at least 20 militants of various groups who gathered each day at some junction to extort money from tax. The village women after experiencing and undergone through unacceptable and unbearable situation decided to get rid of them and took a turn for vigilance for around 60 days till the time the militants stopped coming however one of the major reasons is also that people did not like filing even a complaint in the police station about the illegal practices even if found and prefer to remain silent out of fear of the militant.¹² The police hardly receive a complaint even there is such high extortion practices as states by CP Rothihu Tetseo with DCP and Bharat Laxman Marka, People frequently express their frustrations and resentments in the social media and various other platforms but officially, very few have come forward and complained about these illegal malpractices. Until people make a complaint, police cannot make arrests.



Source : NDTV (Stills from the Video)¹³

Some arrests have been made and police acted on complaints by people or inputs from intelligence agencies that a taxation drive was taking place somewhere however, an arrest is merely the beginning, Witnesses turn hostile, complainants do not want to pursue the cases, and courts often let the accused out on bail, making it difficult to track them down later. As per the statement made by a senior police, Khaketo Shouka, In 2012, 100 cases were registered; in 2013, 65 cases, and in 2014, 75 cases, "In 2015, there was 60 cases"¹⁴ According to the Commissioner of Police, Crime Branch, Rothihu Tetseo and Bharat Laxman Markad stated that number of extortion related cases were registered. From June till September in 2023, police have registered 65 cases of extortion and have arrested 94 persons. However, not a single of the cases was reported by the complainant. These were all suo moto cases," maintained Tetseo at a press conference on September 25.¹⁵ According to the crime statistics for the year 2023 as on 21/12/23 provided by the CP Dimapur, a total of 88 cases under NDPS Act were registered during the year and 149 persons were arrested in connection with the cases. Extortion related cases continue to remain high with 49 extortion cases registered and 62 persons arrested in case of extortion. Arms and rounds of ammunitions and cash were recovered from the arrested extortionists. Illegal arms trade of 3565 rounds of ammunitions, 100 grams of gunpowder and Rs 4,75,330 in cash were recovered in the year 2023 as per the crime report. Out of the 94 arrested individuals, 57 were NPG members and 37 categorized as "others" or civilians committing offences at the behest of NPG members. As many as 31 firearms, along with ammunition, explosives, vehicles and suspected extorted money amounting to Rs.1,28,790 was recovered. There is an increase of 13 percent of criminal cases registered in the district since January 2020 in Dimapur. "Unauthorized presence" of NPGs due to the Ceasefire and Peace Talks is also been a major reason for extortion in the district. "Further, with the indeterminate, superfluous and vague Ceasefire Ground Rules, policing in the district is confronted with

¹² Sudhi Ranjan Sen, *Naga Rebels Impose 7-Fold Tax on Traders, 27 per cent on Government Employees*, NDTV, 09 August 2015, nagaland-cnci-urges-govt-to-solve-multiple-tax-issue/east/news

¹³ Ibid.

¹⁴ Ipsita Chakravarty, *Nagaland conundrum: Are separatist groups collecting taxes or running extortion rackets?* 01 Dec 2015, <https://scroll.in/article/771037/nagaland-conundrum-are-separatist-groups-collecting-taxes-or-running-extortion-rackets>.

¹⁵ *Unauthorized presence of NPGs a major cause*, *The Morung Express*, 25th September 2021, Accessed , 07 August 2024, <https://morungexpress.com/high-extortion-but-police-receives-no-complaints-dimapur-police>

an unnatural front,”¹⁶ The factions have their own finance department called the “Chaplee” that looked after the taxation affairs in the state. Every commodity that enters Nagaland is “taxed” at least seven times. When the goods enter Nagaland, one has to pay entry taxes at various points to various multiple factions.¹⁷

V. OPINION OF PUBLIC LEADERS ON MULTIPLE-TAXATION

When the state of Nagaland was formed in 1963, it was given a special status and exempted from taxes. In 2013, Against Corruption and Unabated Taxation (ACAUT) was formed to protest against the taxation by armed groups and corruption in the state government. Joel Nillo Naga, a social activist and the co-chairman of ACAUT, said that, Quote “In the past, Nagaland residents voluntarily helped provide NNC fighters with rations and other supplies but now, people are asked to pay several taxes to several groups. People are being exploited on the pretext of nationalism,” unquote. Every commodity is taxed multiple times, right from transportation to storage to the point of sale.

The burden of taxation is added to the price of every product that a common man buys in the market. Taxation are paid by the traders but it is extracted from the consumer’s, i.e. common Naga public. In addition, there are retailers and traders who’ve formed syndicates and also decide the price at will that financial burden directly on the common people. The government officials have begun to use taxation as an excuse to pocket the money.” According to one of the secretary of a village committee, the village received only a small fraction of development funds it was entitled to under the Mahatma Gandhi National Rural Employment Guarantee Act of 2005. The village was also asked to return 40 percent of the amount it received to Nagaland’s rural development department.

The former minister of Nagaland’s Public Welfare Department, Kuzholuzo Nienu in 2018 stated that corruption was siphoning money from public projects, there are many governments but little governance in the state. Corruption begins in the electoral process, nominees pay locals to cast votes in their favor, and once elected, the legislative member or minister tries to earn back the money that he spent. The state’s education and health systems are also deeply affected by this misuse of funds. In September 2015, teachers boycotted classes over the non-payment of their salaries, affecting the functioning of 49 schools.¹⁸

In 2018, the Public Action Committee under the aegis of the Naga Council Dimapur, has iterated its appeal to Nagaland political groups to immediately stop serving demand notes and keep their commitment to shun “tax collection with true spirit and not in words alone”. Condemning multiple taxes levied on people also by welfare unions/societies and state government agencies. The 19 tribal Hohos, Naga Council Dimapur, Dimapur Chamber of Commerce and Industries, Naga Women Hoho, Dimapur, and the Senior Citizens’ Forum conduct consultative meetings with their respective memberships and deliberate how to streamline the burden of multiple taxation, syndicates, lease systems and various taxes imposed by Naga political groups, unions, organizations besides the state government agencies.¹⁹

VI. BUSSINESS COMMUNITY AND PROTEST AGAINSY MULTIPLE-TAXATION

The business community and the daily wage earners of Nagaland have been assisting the law enforcing agencies in the fight against the pandemic by being part of the DTFs, despite being pushed the to the edge. However, the business community is at loss and greatly disheartened that instead of joining hands and help each other in collective fight against the Covid-19 pandemic, the scenario is totally different when it comes to multiple taxation which has been going on relentlessly as before,” It stated that the Dimapur Chamber of Commerce and Industry had pointed out “the huge amount of transportation tax by various NNPGs and other form of taxation which causes price rise in most parts of Nagaland” and the Mokokchung Chamber of

¹⁶ Crime report of 3 districts under Dimapur CP, Nagaland Page, 21 December 2023,

<https://nagalandpage.com/crime-report-of-3-districts-under-dimapur-cp/>

also see <https://nagalandpost.com/index.php/2023/12/22/cp-crime-report-712-persons-arrested-for-various-crimes-in-2023/>

¹⁷ Parallel govt’s, multiple ‘taxation’ rampant in Nagaland, Deccan Herald, 15 Sept 2015, Accessed 11/8/24

<https://www.deccanherald.com/india/parallel-govts-multiple-taxation-rampant-2150274>

¹⁸ Sarita Santoshini, In India’s Nagaland, a tale of taxes and corruption, 14 Apr 2016, Aljazeera, accessed 11/8/24, <https://www.aljazeera.com/features/2016/4/14/in-indias-nagaland-a-tale-of-taxes-and-corruption>

¹⁹ Bhadra Gogoi, Panel plea to stop ‘tax collection’ in Nagaland, The Telegraph, 01.08.18,

<https://www.telegraphindia.com/north-east/panel-plea-to-stop-tax-collection-in-nagaland/cid/1456684>

Commerce and Industry too had expressed similar concern.²⁰ There is hardly any resistance from the government.

The successive governments have remained blind to this deeply-rooted malaise that is affecting the lives of all and sundry. The Confederation of Nagaland Chamber of Commerce and Industry (CNCCI) asked the Neiphiu Rio government to act if it feels this is an illegal activity.²¹ Nagaland's business community protested against, "multiple taxation" by the Naga political groups (NPGs) and government agencies by observing a 12-hour bandh despite the state government urging the trade bodies to call it off. The bandh, which was successful and peaceful across the 12 districts of Nagaland, was necessitated by the fact that the business community was finding it increasingly difficult to operate under the prevailing circumstances, the Confederation of Nagaland Chamber of Commerce and Industry (CNCCI) president Khekugha Muru told The Telegraph; 'Multiple-taxation leads to rise in prices of non-GST items by at least 10-15 per cent above market price'. For GST items, we have very little profit or no profit. It has become very difficult for us to conduct business."²² In October 2020, Morung express conducted a poll, On the question, whether illegal taxation is the biggest barrier to economic growth and development in Nagaland?' A total of 66 per cent responded Yes. People everywhere pay income tax to the Government and which is used for essential public works, infrastructure, roads and others works. But here in Nagaland it is the opposite. People pay numerous taxes to numerous organizations to play empty trumpets without getting anything in return. How will our economy grow when small/large businesses cannot even keep themselves afloat due to this taxation? ²³

VII. PUBLIC PROTEST AGAINST MULTIPLE-TAXATION

The call for public response against multiple and illegal taxations in Dimapur has always elicited spontaneous response in the past with the most well-known being the public rally called by ACAUT Nagaland at Dimapur on 31 October 2013. While business in Dimapur has been adversely affected by drop in commercial activities because of stagnant economy which made survival uncertain among many business firms, their plight is only made worse by constant threats for payment of tax arbitrarily decided by various Naga political groups. Added to this terrible situation is the practice of summons issued on businessmen for the offence of being unable to pay tax demanded or who are delaying payment due to negotiations. Rampant and unabated 'illegal, unauthorized' taxation imposed by hordes of organizations, unions including government agencies in Dimapur in existence during the 80s, have been widely reported especially in this newspaper since 1990.²⁴ The rise of the extortion and illegal collection has been systemic, affecting transportation, every item sold in the market including service industry. With almost a hundred unions and associations and 20+-odd political groups actively involved in imposing their writ under fees or tax, the commercial capital is fast becoming a criminal capital. There is nothing untaxed except the air and the sky and the blatant manner undertaken to forcibly collect money has made this illegal and criminal activity a booming cottage industry. The competition has also resulted in mushrooming of factions and associations and welfare committees all of which target shops and business firms even including daily wage laborers. The business environment has thus been submerged under fear psychosis²⁵

The burden of taxation being the most grievous has been the point of many events marked in the history of the Naga people, The Bandh in Kohima being the most recent public rally against unabated illegal taxation, harassment, intimidation, and death threats faced by common people. People came out of the homes amidst

²⁰ Nagaland traders ask NNPG to stop taxation, *The Eastern Mirror*, 21 June 2021, <https://easternmirrornagaland.com/nagaland-traders-ask-nnpg-to-stop-taxation/>

²¹ Divya Bahn, Are taxes levied by militants legal? Nagaland stands united against extortion by rebel groups, *The New Indian Express*, 17 Sept 2021, Accessed 11/8/24 [https://www.newindianexpress.com/nation/2021/](https://www.newindianexpress.com/nation/2021/Sep/17/are-taxes-leviedby-militants-legal-nagaland-stands-united-against-extortion-by-rebelgroups-2360138.html)

[Sep/17/are-taxes-leviedby-militants-legal-nagaland-stands-united-against-extortion-by-rebelgroups-2360138.html](https://www.newindianexpress.com/nation/2021/Sep/17/are-taxes-leviedby-militants-legal-nagaland-stands-united-against-extortion-by-rebelgroups-2360138.html)

²² Nagaland CNCCI Urges Govt To Solve Multiple Tax Issue, *United News of India*, Sept 2021, <http://www.uniindia.com/nagaland-cncci-urges-govt-to-solve-multiple-tax-issue/east/news/2501686.html>,

²³ Akangjungla, A tale of illegal & multiple taxation, *The Morung Express*, 15 Sept 2021, <https://morungexpress.com/a-tale-of-illegal-multiple-taxation>

²⁴ Persisting perennial problem, 18 March 2024, *Nagaland Post*, Accessed 11/08/2024/ <https://nagalandpost.com/index.php/2024/03/18/persisting-perennial-problem/>

²⁵ Ibid.

the heavy rain braving the heavy downpour, hundreds of people participated in the rally organised by the Angami Youth Organization (AYO), to protest the alleged death threat issued to a local contractor by the NSCN (Khango) group, who failed to meet their demands. Voicing out resentment against unabated illegal taxation, exhortations, threats and intimidation, the AYO submitted an official memorandum to the Governor of Nagaland highlighting the “illegal activities being committed blatantly by armed groups in Nagaland much to the dismay of the general populace.” The incident of death threat issued to a local contractor by the NSCN (Khango) group “is just a tip of the iceberg as there are many such cases which have not been brought into the public domain.” While citing certain demands, the memorandum also made clear that “the public is utterly fed up with the activities of these armed cadres, it may not be long before unarmed public take on these armed cadres resulting in a civil unrest which will have worse implications and results than that of the prevailing situation in a neighboring State. As a result of increasing practices of taxation, on 13 September 2021, the government of Nagaland decided to immediately do away with collection of any kind of tax/fees on items/goods that come under the GST regime and has even removed the police check gate.²⁶ the Confederation of Nagaland Chamber of Commerce and Industry (CNCCI) termed the shutdown of 24 April 2024 as “totally justified”, and said extortions and harassment meted out to the business community cannot be tolerated any further, if the DCCI's grievances are not addressed by the government at the appropriate time, the CNCCI will step up the agitation and go for an indefinite shutdown across the State from April 27.²⁷

VIII. NAGA FACTIONAL GROUPS ON LEGITIMACY OF TAXATION

According to Chungkhojang Singson, an adviser to an NSCN faction called GPRN-NSCN, a small amount of 100 Indian rupees (\$1.50) is collected from all villagers, but strict orders have been given to refrain from taxing funds allocated to villages for development work.²⁸ Horam an official functionary of the factional group in defense of the right to collect taxation stated that, “Peace talks require money; we have coordination offices in 10 countries and thousands of armed men from Nagaland deployed there. We cannot call them back or stop sending them rations and other necessary supplies. It’ll be extremely easy for us to engage in illegal activities and make money, but we don’t want to do that, so we seek people’s support.”

NSCN, retd. Gen. Niki Sumi in a statement categorically stated that according to the Government of India, only three entities are recognized: NSCN (I-M) (Framework Agreement), WC/NNPGs (Agreed Position) and NSCN (K) further stated that out of 100%, taxation as a whole only 20% are taken by the NPGs, while the major chunk allegedly went to various committees. On the adherence to ceasefire ground rules, Niki said both sides (NPGs and security agencies) have to be accountable.²⁹

The people of Nagaland are crying out for freedom from these supposed liberators turned extortionists. It is high time to recognize these actions for what they truly are: extortion. The emergence of numerous factions competing for power has created disorder and uncertainty in a state already facing significant challenges. Despite past aspirations for “one government, one tax,” promoted by organizations like ACAUT, the landscape is now dominated by A to Z plus Ü factions called ‘government’, each imposing its own arbitrary taxes (extortion) on the people. In Nagaland, a pervasive problem persists in society: the proliferation of factions within Naga political groups, posing as freedom fighters. Rather than advocating for liberation, these factions have become synonymous with extortion, exploiting the very people they claim to serve.³⁰

²⁶ By Akangjungla, *Unfair Taxation*, Morung express, 7 August 2024, Accessed 11/8/24/
<https://morungexpress.com/unfair-taxation>

²⁷ *Indefinite shutdown of business establishments begins in Nagaland’s Dimapur over extortion*, The Hindu, April 26, 2024, Accessed 11/8/24/ <https://www.thehindu.com/news/national/nagaland/indefinite-shutdown-of-business-establishments-begins-in-nagalands-dimapur-over-extortion/article68109287.ece>

²⁸ Sarita Santoshini, *In India’s Nagaland, a tale of taxes and corruption*, 14 Apr 2016, Aljazeera, accessed 11/8/24, <https://www.aljazeera.com/features/2016/4/14/in-indias-nagaland-a-tale-of-taxes-and-corruption>

²⁸ Bhadra Gogoi, *Panel plea to stop 'tax collection' in Nagaland*, The Telegraph, 01.08.18,

²⁹ Staff reporter, *DCCI’s approach and demand wrong, says Niki Sumi*, Nagaland Post, 30 April 2024, <https://nagalandpost.com/index.php/2024/04/30/dccis-approach-and-demand-wrong-says-niki-sumi/>

³⁰ Tali M Sashi Jamir, *Time to Call it Extortion, Not Multiple Taxation: The Menace of Factionalism in Nagaland*, Mokokchung Times, 25 April 2024, <https://mokokchungtimes.com/time-to-call-it-extortion-not-multiple-taxation-the-menace-of-factionalism-in-nagaland/>

IX. NON COOPERATION AND PROTEST BY CIVIL SOCIETIES

The contemporary period had seen a protest and non – cooperation movement by the public against the different factions. In a recent protest and bandh organized under the Angami Youth Organization, the AYO president Kesosul Christopher Ltu stated that AYO had declared non-cooperation with the NSCN-K (Khango) group until the issue was resolved and that any member of the community associating with the group had been recalled. He reaffirmed the resolution of the Angami Public Organization (APO) made in 1993 that was reaffirmed in 2015, that no Angami village would extend any help to the NPGs until they come together under one umbrella. Drawing attention to the CFMG/CFSB, Ltu stated that there were no freewill contributions and every collection made by the NPGs was a forceful contribution. He asserted that every captured extortionist should be booked under the National Security Act (NSA). He cautioned the NPGs not to undermine the contributions made by the common public. “Our forefathers did not start the Naga nationalism to see a day like today. The movement was not initiated for extortion and taxation. The Nagas have aspirations and dreams for one nation and one people, and this is the reason why the movement was started.

The Chakhesang Youth Front president Kevesa Khamo, stated, ‘common people have endured enough of the unauthorized illegal taxation and imposition by the NPGs. He stated that Nagas were well known for their peaceful coexistence, hospitality, and compassion and that the unabated taxation, threat, and intimidation were alien to the Naga culture. Lotha Youth Hoho president Limhathung N Yanthan said the people at the rally were there to fight for their rights and for justice, death threats and capital punishment were unacceptable in Naga society. Pochury Youth Organisation acting president Muphatho Nyuthe stated that the gathering was the beginning of many more such movements that were to come. Nagas had gathered at the rally to get rid of the evils that were hampering the development of society. Rengma Selo Zi president Kegwayhun Tep stated that the rally was not against the Naga national movement but against multiple taxation and multiple groups imposing taxation on the common people. The people have gathered to show their resentment and make known that the people cannot remain silent anymore. Sumi Youth Organisation president Hikavi H Kinimi stated that the coming together of people at the rally was a testament to the people’s unity, solidarity, and resilience. Zeliang Youth Organisation Nagaland president R John Zeliang urged the gathered youths to take forward the commitment they have made by coming to the rally, the youths should fight against the menace arising from illegal taxation, threat, and intimidation. Dimapur Ao Youth Organisation president Tia Longchar called on the youths to continue fighting towards the destination the people could achieve together. Longchar pointed out that NSCN-K (Khango) has given up its armed conflict and has signed the ceasefire with the government of India in 2019, After the formation of NSCN in 1980, there were more than a dozen splinter groups now, and these groups’ ideology of power was in the barrel of a gun. However, since the barrel of those guns are now turned against their own brothers and people, something sinister and diabolical has happened. He wondered if the Nagas have created a Frankenstein monster. The Chakhesang Youth Front president Kevesa Khamo, while extending its support to AYO, said the common people have endured enough of the unauthorized illegal taxation and imposition by the NPGs. He stated that Nagas were well known for their peaceful coexistence, hospitality, and compassion and that the unabated taxation, threat, and intimidation were alien to the Naga culture.

Lotha Youth Hoho president Limhathung N Yanthan said the people at the rally were there to fight for their rights and for justice, death threats and capital punishment were unacceptable in Naga society and that in the face of the present issue. Pochury Youth Organisation acting president Muphatho Nyuthe stated that the gathering was the beginning of many more such movements that were to come, Nagas had gathered at the rally to get rid of the evils that were hampering the development of society.

The memorandum stated that the “intentional abrogation of the ceasefire rules by the GPRN/NSCN Khango group by way of issuing death threat and openly intimidating the common people is not only a violation of the ceasefire norms but also violation of human rights.”³¹

³¹ ‘Enough is Enough’: Message at AYO Public Rally in Kohima, Nagaland Post, 07 August 2024, <https://nagalandpost.com/index.php/2024/08/07/enough-is-enough-message-at-ayo-public-rally-in-kohima/> Also refer, Taxation menace and its possible consequences, Nagaland Page, <https://nagalandpage.com/taxation-menace-and-its-possible-consequences/> and <https://nagalandpage.com/kvyo-on-multiple-taxation-indefinite-shutter-down-by-kcci/>

X.TAXATION OR EXTORTION

In Nagaland, the interpretation of taxation is extortion and that is where the issue lies. Complaints and agitations against the evil of multiple-layered taxation is not a new occurrence in Nagaland. In the words of Kakheto Shouka, a senior police officer in Dimapur makes it a clear distinction between the taxation and extortion, “while armed groups consider it their right to collect taxes, the administration regards it as extortion.”³² Niketu Iralu, a social activist and senior advisor to ACAUT stated, Taxation is extortion. “Taxes are now being collected by those who are unworthy of the Naga people’s aspirations.”³³ A tax is being paid to the legitimate government of the Nation however in opposite to this notion; the Nagas are made to pay to India and to the Multiple-parallel government functioning to be fighting for the Naga Sovereignty that promised the liberation of Nagas from India occupied Nagas land. With the civil societies and public organizations taking up the fight against illegal taxations and its harmful consequences, the question of holding the state government accountable also arises. In response to the weekly poll question run by this newspaper on whether the appeals to Nagaland government to curb the menace of illegal taxation have fallen on deaf ears, the observation is that the government does not have the will or the desire to curb the illegal taxation, the government itself is corrupted, undermining its moral authority to act against illegal activities. The cries and the stories of the people who are the victims of unabated illegal taxation give you an idea about the evil of power and irresponsible leaders. Actions of illegal/forceful collection of tax are all stories of suffering, which reveal the unfair nature of the powers that suppresses the basic human rights and the very existence of the people. No explanation is required for the experience of pain and distress imposed on another human being. The justifications of running a government for the cause of the nation is now nothing less than a menace and it needs to stop.³⁴

XI.CONCLUSION

Taxation has play a crucial role in de-nationalism and killing the patriotism of Naga public, The long insurgency movement that people supported for self-determination is reduced to nothing but of animosity hatreds, dislikeness of the movement people had dearly supported and one major factor is the emergence of multiple factions that led to the imposition of the multiple taxation. The negotiations today are merely set to be settled on the economic packages but as history reveal, are not the Nagas getting a special economic package from the government of India as a state? Thousands crores are been given by the central government of India to the state of Nagaland in the form of developmental funds however the state are still backward even after 60 years of statehood. Successive political leaders has maneuvered these packages for their personal gain and today the right for sovereignty once stood were now to be bartered with economic packages and public are ready to give that right away just because they want to be free from this multiple taxation. The only differences are that funds grant by Central govt. are enjoyed by those in political powers and the current packages on a negotiating table would be enjoyed by the nationalist leaders but it’s uncertain what would be left for the common people who had been longing for the solution. Are the struggle for identity deduced to such an extent that the burden of taxation had put to kneel down the Nagas to accept anything that is placed on before them to do away as means of eliminating the menace of taxation. Who is responsible for this menace ? None other but the Nagas Political and Factional groups. If the people are not siding on the favor to carry on the struggle and wanted to end the nightmare of uncertainties, the Naga nationalist leaders had none to blame but themselves. They had created this realm of hatred over through the years; they had befooled the public in the name of struggle imposing taxation, which end up in the brick and sands building up a beautiful mansions and palace for themselves irking the masses to disassociate from the idea of identity of struggle. The Naga publics are also equally responsible for nurturing the menace of taxation, the weakness of the civil organizations and bodies paved the way for this menace, it could have ended by the Nagas themselves, had they stood in one accord and say, ‘Enough is enough’. Thanks to the

³² Sarita Santoshini, *In India’s Nagaland, a tale of taxes and corruption*, 14 Apr 2016, *Aljazeera*, accessed 11/8/24, <https://www.aljazeera.com/features/2016/4/14/in-indias-nagaland-a-tale-of-taxes-and-corruption>

³³ Ipsita Chakravarty, *Nagaland conundrum: Are separatist groups collecting taxes or running extortion rackets?* 01 Dec 2015, <https://scroll.in/article/771037/nagaland-conundrum-are-separatist-groups-collecting-taxes-or-running-extortion-rackets>

³⁴ By Akangjungla, *Unfair Taxation*, *Morung express*, 7 August 2024, Accessed 11/8/24/ <https://morungexpress.com/unfair-taxation>

efforts put by ACAUT in initiating the fight against the unabated taxation. The major tribal Hoho in a recent development had taken a resolution of boycott and Non-cooperation until the very resolution of One Govt. One Taxation came to be fulfilled and the changing tides of peoples movement against illegal and multiple taxation, there seems to be a ray of hope for the people of Nagaland however, Will these multiple existing factions be able to come under one umbrella? Will the people's movement continue or will it succumbed one more time under the political tide? It still remains a mystery and distant dream of a promised Canaan for the Nagas.

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