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NOTIFICATION

No. MAL. 6/81/31, Under rule 67 of the Rules of Business in Mizoram Legislative Assembly, the following Bill, which is to be introduced in the Mizoram Legislative Assembly on the 19th October, 1982 is published together with the statement of objects and Reasons for General information.

BILL No. 7 of 1982

THE LUSHAI HILLS DISTRICT (REVENUE ASSESSMENT) AMENDMENT BILL, 1982.

A

BILL

further to amend the Lushai Hills District (Revenue Assessment) Regulation, 1953.

Be it enacted by the Legislative Assembly of Mizoram in the Thirty-third Year of the Republic of India as follows :—

- Short title, Extent and Commence-ment.
1. (1) This Act may be called the Lushai Hills District (Revenue Assessment) Amendment Act, 1982.
- (2) It extends to the whole of the Union territory of Mizoram excluding the areas under the Autonomous District Pawi, Lakher and Chakma.
- (3) Clauses (vii) and (viii) of section 2 shall come into force on such date as the Government may, by notification in the Mizoram Gazette, appoint and the rest of this Act shall be deemed to have come into force on the 1st day of April, 1982.

Amendment of 2. In section 3 of the Lushai Hills District (Revenue Assessment) section 3. Regulation, 1953 (Regulation No. 4 of 1953),

(i) is sub-section (1), for the sentence

“All lands under wet cultivation shall be deemed liable to be assessed to tax of fifty paise (0.50) per bigha per year,” the following shall be substituted, namely:—

“All lands under wet cultivation shall be assessed to tax at the following rates, namely:—

(i) Rs 30/- per bigha per annum for lands lying within 10 kilometres on either side of all weather roads;

(ii) Rs 20/- per bigha per annum for lands lying within 10 kilometres on either side of all jeepable roads and navigable rivers;

(iii) Rs 10/- per bigha per annum for lands in places not specified above”;

(ii) in sub-section (2), for the sentence, “Every permanent Huan which is or which may be required to be registered under any law for the time being in force shall be assessed to a tax of fifty paise (0.50) per bigha per year”, the following shall be substituted, namely:—

(Every permanent Huan shall be assessed to tax at the following rates, namely:—

(i) Rs 20/- per bigha per annum for Huans lying within 10 Kilometres on either side of all weather roads.

(ii) Rs 10/- per bigha per annum for Huans lying within 10 Kilometres on either side of all jeepable roads and navigable rivers.

(iii) Rs 5/- per bigha per annum for Huans in places not specified above.

(iii) in sub-section (4), for the letters and figure “Rs 2/-”, the letters, and the figures “5/-” shall be substituted;

(iv) in sub-section (5), for the letters, word and figures “Rs 2/- to Rs 10/-” the letters, word and figures “Rs 5/- to Rs 25/-” shall be substituted;

(v) in sub-section (6), for the letters and figures “Rs 12/-”, the letters and figures “Rs 50/-” shall be substituted;

(vi) in sub-section (7), for the letters and figure “Rs 5/-”, the letters and the figures “10/-” shall be substituted;

(vii) in sub-section (9), for the letters, figure, brackets and word “Rs 5/- (five)”, the letters and figures “Rs 30/-” shall be substituted;

- (viii) in sub-section (10), for the letters, figure, brackets and word "Rs 5/- (five)", the letters and figures "Rs 30/" shall be substituted;
- (ix) in sub-section (11), for the letters and figures "Rs 15/-", the letters, and the figures "Rs 30/-" shall be substituted;
- (x) for sub-section (12), the following sub-section shall be substituted, namely:—
- “(12) All lands under dry rice cultivation and all other agricultural lands, not falling under sub-section (1) or sub-section (2) shall be assessed to tax at the following rates, namely:—
- (i) Rs 20/- per bigha per annum for lands lying within 10 kilometres on either side of all weather roads;
- (ii) Rs 10/- per bigha per annum for lands lying within 10 kilometre: on either side of all jeepable roads and navigable rivers;
- (iii) Rs 5/- per bigha per annum for lands in places not specified above:

Provided that the Administrator shall be competent to exempt the tax for total failure or reduce the tax for partial failure of crop. The extent of crop failures and the extent of corresponding exemption or reduction shall be fixed by the Administrator whose decision shall be final;

Provided further that for the first three years being the initial period of cultivation, no tax shall be assessed for that period.

STATEMENT OF OBJECTS AND REASONS.

The Lushai Hills District (Revenue Assessment) Regulation, 1953 was enacted by the defunt Mizo District Council to suit the prevailing condition at that time. The rates of taxes collected under the above Regulation are no longer considered suitable for application to the present prevailing conditions. These rates are obviously too low in view of the constant inflationary trends in price levels.

Moreover, in view of the expansion and diversification of economic activities in Mizoram and to earn additional revenue to the exchequer, it is necessary that the existing rates of tax should be revised. It may also be mentioned that the question of raising resources of the Government has always been emphasised during Plan discussions at Delhi. Hence, it is proposed to amend section 3 of the above Regulation suitably.

As a result of this Bill an additional annual revenue of Rs 10,63,000/- is anticipated approximately.

Minister (Revenue)