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NOTIFICATION

No.A.12018/8/82-APT(B), the 2nd February, 1988. In exercise of the powers conferred by the proviso to Articles 309 of the Constitution of India, the Governor of Mizoram is pleased to make the following rules relating to the recruitment to the post of Assistant Commissioner of Taxes under Excise & Taxation Department, Government of Mizoram, namely :-

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| 1. Short title and commencement | 1. These Rules may be called the Mizoram Excise & Taxation Deptt. (Group 'A' posts) Recruitment Rules, 1988. |
| 2. Application | 2. They shall come into force on the date of their publication in the official Gazette. |
| 3. Numbers of posts classification and scale of pay | 3. The number of the said posts, their classification and the scale of pay attached thereto shall be as specified in Columns 2 to 4 to the Annexure I aforesaid. |
| 4. Method of rectt. age limit and other qualifications. | 4. The age limit qualifications and other matters relating to the said posts shall be as specified in columns 5 to 14 of the said Annexure I. |

Provided that the upper age limit prescribed for direct rectt. may be relaxed in the case of candidates belonging to the scheduled Castes, Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Central Govt. or Govt. of Mizoram from time to time.

5. Disqualification: 5. No person,
 a) Who has entered into or contracted a marriage with a person having a spouse living,
 or
 b) Who having a spouse living has entered into or contracted marriage with any person
 shall be eligible for appointment to the said post.
 Provided that the Governor may if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are grounds for so doing, exempt any person from the operation of this rules.
6. Training and Departmental Examination: Every Govt. servant shall undergo such training or pass such Departmental Examination as may be prescribed from time to time.
7. Power to relax: Where the Governor is of the opinion that it is necessary or expedient so to do, it may, by order and for reasons to be recorded in writing in consultation with Mizoram Selection Board, relax any of the provisions of these rules with respect to any class or category of persons.
8. Reservation, other concessions: Nothing in these rules shall effect reservation and other concessions required to be provided for the scheduled castes, the Scheduled Tribes and other categories of persons in accordance with the orders issued by the Central Govt. or Govt. of Mizoram from time to time in this regard.
9. Repeal and Saving: All Rules pertaining to these posts framed by the Governor of Assam or by the Govt. of Assam and were in force in the erstwhile Mizo District and continued to be in existence in persuance of Govt. of India, Ministry of Home Affairs Notification No. 14/21/71-HMT (ii) dt. 21. 1. 1972 are hereby repealed.

Provided that any order made or anything done or any action taken under the rules so repealed or under any general orders ancillary thereto, shall be deemed to have been made, done or taken under the corresponding provisions if these rules.

By orders etc.

P. Rohmingthanga,
 Chief Secretary to the Govt. of Mizoram,

ANNEXURE-I

(File No.....)

REQUIREMENT RULES FOR GROUP 'A' POST IN THE DEPARTMENT OF EXCISE & TAXATION

Name of Posts	No. of posts	Classification	Scale of pay	Whether selection post or non-selection post	Whether benefit of added years of service admissible under rule 30 of the C.C.S (Pension) Rules, 1972.	Age limit for direct recruits.	Educational and other qualification required for direct recruits.
1	2	3	4	5	6	7	8
Assistant Commissioner of Taxes	1 (one) (1987) Subject to variation depending on workload.	State General Service Group 'A' post (Gazetted)	Rs. 2200-4000/-	Selection post.	Not applicable	N.A.	N.A.

Whether age and Educational qualifications prescribed for direct recruits will apply in the case of promotions.	Period of probation if any.	Method of Rectt. whether by direct rectt. or by promotion/transfer & percentage of the vacancies to be filled by various methods.	In case of rectt. by promotion/transfer/deputation transfer to be made.	If a DPC exists what is its composition.	Circumstances in which UPSC is to be consulted in making recruitment.
9	10	11	12	13	14
N.A.	Two years	Promotion-100% failing which transfer on deputation	<p>Promotion from Superintendent of Taxes who have put in not less than 5 years service in the grade and trained in Sales Tax Law.</p> <p>TRANSFER ON DEPUTATION: Officer from Central or State Govt./U.T.Admn. holding analogous post with not less than 5 years service or officer in the grade of Rs. 2200-4000/- with 3 years experience in the grade (Period of deputation including period of deputation in another excadre post held immediately preceding this appointment in the same or some other organisation/ department shall ordinarily not exceed 3 years).</p>	<p>Mizoram Public Service Commission or Selection Committee D.P.C. as may be constituted by Govt. from time to time.</p>	Exempted from the purview of U.P.S.C.