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NOTIFICATION

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION RULES, 1989.

No. TXT. 135/86/

Date

In exercise of the powers conferred by Section 46 of the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirits and Lubricants) Taxation Act, 1973 (Mizoram Act No. 6 of 1974). The Governor of Mizoram is pleased to make the following rules namely :—

1. Short title, extend and commencement :—
 - (a) These rules may be called the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirits and Lubricants) Taxation Rules, 1989.
 - (b) They shall extend to the whole of Mizoram.
 - (c) They shall come into force at once.
2. Definitions—In these rules, unless the context otherwise requires :
 - (a) “Act” means the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirits and Lubricants) Taxation Act, 1973, (Mizoram Act No. 6 of 1974).
 - (b) “Agent” means a person authorised, in writing by a dealer to appear and to act on his behalf before a Superintendent, and Assistant Commissioner, a Deputy Commissioner or the Commissioner, as the case may be, being :—
 - (i) a relative of the dealer, or

- (ii) a person regularly employed by the dealer, or
 - (iii) a Barrister-at-Law, a Solicitor, an advocate, a Pleader or any other person entitled to plead in any Court of law in the Indian Union, or
 - (iv) a person who has been enrolled as a member of the Institute of Chartered Accountant of India, or has passed any accountancy examination recognised in this behalf by the State Government;
- (c) "Assistant Commissioner" means an Assistant Commissioner of Taxes, referred to in rule 3 and any person appointed by that designation by the State Government under Section 5 of the Act;
- (d) "Commissioner" means the Commissioner of Excise and Taxes;
- (e) "Deputy Commissioner" means a Deputy Commissioner of Taxes referred to in rule 3 and any person appointed by that designation by the State Government under Section 5 of the Act.
- (f) "Form" means a form appended to these rules;
- (g) "Government Treasury" means, in respect of a dealer, the treasury or sub-treasury of the area where the dealer's place of business or, if he has more than one such place, his Chief branch or head Office in Mizoram, is situated;
- (h) "Inspector" means the Inspector of Taxes referred to in rule 3 and any person appointed by that designation by the State Government under Section 5 of the Act,
- (i) "Officer" means an Officer mentioned in Rule 3;
- (j) "Return period" means the period for which returns are to be furnished by the dealer;
- (k) "Rule" means a rule of these rules;
- (l) "Section" means a section of the Act;
- (m) "Superintendent" means, in respect of a dealer, a Superintendent of Taxes referred to in Rule 3 and any person appointed by that designation by the State Government under Section 5 of the Act and within whose jurisdiction the dealer's place of business is situated or if the dealer has more than one such place, the Superintendent within whose jurisdiction the Chief Branch or Head office in Mizoram of such business is situated or if the dealer has no place of business within the State of Mizoram, the Superintendent who has been so notified by the Commissioner under Rule 4.

3. Taxing Authorities:- There shall be the following taxing authorities to assist the Commissioner:-

- (a) Deputy Commissioner of Taxes.
- (b) Assistant Commissioner of Taxes.
- (c) Superintendent of Taxes.
- (d) Inspector of Taxes,
- (e) Any other persons appointed as such by the State Government.

4. Delegation of powers by the Commissioner:-Subject to the provisions of the Act and Rules made thereunder, the Commissioner may, by notification in the Official Gazette, delegate the powers to be exercised by Officers to be specified in the notification and shall, by notification, specify the area or the persons in respects of which powers are to be exercised by such of Officers.

5. Registration:- An application for registration under Section 6 of the Act shall, on commencement of the Act, be made in Form I within such time as may be notified by the Commissioner in the Official Gazette and thereafter not less than one month before the date from which the dealer becomes liable to pay tax under the Act. The application shall be addressed to the Superintendent in Form I.

6. An application for registration shall be signed and verified in the case of:-

- (a) Individuals, by the Proprietor of the business.
- (b) an association of persons, by an adult member of the association,
- (c) a firm, by the managing partner or an adult member of the firm,
- (d) a Hindu undivided or joint family, by the manager or any adult member of the family,
- (e) a Company, by the Managing director or the Secretary or Manager, or the principal or Chief Executive Officer of the Company,
- (f) any Government Department, by the head of the office.

7. The person making an application for registration shall specify the capacity in which the application is made, signed and verified.

8. The Certificate to be granted under Section 8 of the Act shall be in Form II.

9. Each Certificate shall bear a number and distinctive registration mark. The distinctive registration mark to be entered on a Certificate shall be such as may be assigned by the Commissioner for each local area.

10. A Certificate shall be issued for each place of business and it shall be kept at the place of business to which it relates.

11. Any dealer may obtain, on payment of fee referred to in rule 66, a duplicate copy of any Certificate which has been issued to him and which might have been lost, destroyed or defaced.

12. When a registered dealer applies for cancellation or amendment of his Certificate of registration, he shall submit the Certificate along with his application to the Superintendent.

13. When a registered dealer furnishes any information as required by Section 45, he shall send, alongwith his report, the Certificate of registration, to the Superintendent for amendment, cancellation or replacement, as the case may be. All such information shall be furnished within fourteen days from the date on which the change takes place.

14. Register of Certificates or registration issued shall be maintained by the Superintendent in Form III

15. Returns.— Every registered dealer shall furnish returns of sale of taxable goods under Section 10 to the Superintendent in Form IV.

16. The returns during the first year of operation of the Act, shall be furnished for such period and within such time as may be notified by the Commissioner in the Official Gazette and thereafter quarterly so as to reach that Officer on or before the date specified below :-

For the quarter ending 31st March — 30th April.

For the quarter ending 30th June — 30th July.

For the quarter ending 30th September — 30th October.

For the quarter ending 31st December — 30th January.

17. All returns required to be furnished shall be signed and verified as in the case of an application for registration under rules 6 and 7.

18. Assessment Orders passed under the provisions of the Act shall be made in Form VA and VB, and in Form VII (Reverse).

19. Appeal.— An appeal under Section 19 shall lie to the Assistant Commissioner of Taxes (Appeals).

Provided however that in any case or class of cases the Commissioner may by order in writing direct that the appeal under this rule shall lie to such Assistant Commissioner of Taxes other than the Assistant Commissioner of Taxes (Appeals) as may be specified in that order.

20. A memorandum of appeal may be presented to the appellate authority by the appellant or an agent or it may be sent by post.

21. The memorandum of appeal shall be in Form VI.

22. The memorandum of appeal shall be accompanied by a certified copy of the order appealed against and the fee prescribed in rule 66.
23. The memorandum of appeal shall be signed, verified and endorsed by the appellant or his agent to the following effect. —
- (a) that the tax assessed has been paid, and
 - (b) that to the best of his knowledge and belief the statement made in the memorandum are true.
24. When an appellant does not comply with any of the requirement of rules 21, 22, or 23 in presenting appeal, it may be summarily rejected.
25. Revision.— A petition for revision under sub-section (2) of Section 20 of the Act shall contain the following particulars—
- (a) a statement of the facts of the case,
 - (b) a reference to the particular order in respect of which the revision is applied for,
 - (c) the grounds on which the petition is filed, and
 - (d) the date of the service of the order objected to.
26. A petition for revision shall be presented, signed, verified and endorsed as in the case of appeal. It shall be accompanied by a certified copy of the order objected to and by fee prescribed in rule 66.
27. A petition for revision may be summarily rejected where the requirements of any of the rule 25 or 26 are not complied with on presentation of the petition.
28. When a petition for revision is not disposed of under rule 27, a date and place shall be fixed for hearing.
29. The revisional authority may from time to time adjourn the hearing and make or cause to be made such further enquiry as may be deemed necessary.
30. Notice of demand.— A notice of demand shall be in Form VII.
31. Tax when payable.— Tax payable under the Act shall be paid as follows :—
- (a) Before any registered dealer furnishes the return in the prescribed manner he shall pay into the Government Treasury the full amount of tax due from him under the Act on the basis of such return and shall furnish along with the return a receipt from such Treasury in token of payment of such tax.
 - (b) Where a revised return is submitted by a registered dealer and if the revised return shows a greater amount of tax to be due than was payable on the basis of the original return, the dealer shall pay the excess amount of tax in manner provided in clause (a), and shall furnish along with the revised return a receipt in token of payment of such excess tax.

- (c) The amount of all other dues under the provisions of this Act in excess of payment already made under clauses (a) and (b) or where no payment has been made, shall be paid within thirty days from the date of the service of this notice.

32. Mode of recovery.— If the demand in respect of any dues under the Acts is not paid on or before the date specified as aforesaid, the dealer shall be deemed to be in default.

33. Where a dealer is in default, the Superintendent may order that the amount due shall be paid and may proceed to realise the amount due as such.

34. Method of payment.— The dues referred to in the Act shall be paid direct into the Government Treasury by Challan. No payment of such dues shall be accepted at the office of the Commissioner, the Deputy Commissioner, the Assistant Commissioner or the Superintendent.

35. Challan for making payment shall be in Form VIII and shall be obtainable at any Government Treasury or at the Office of the Superintendent.

36. Challans shall be filed in quadruplicate. Two copies duly signed as proof of payment shall be returned to the dealer, and the other two retained by the Treasury or Sub-Treasury.

37. The original of the Challan shall be transmitted to the Superintendent on the following day of deposit by the depositor.

38. Every Treasury and sub-Treasury Officer shall send an advice list to the Superintendent of the area on the fifth of every month showing the amounts received in the previous month. The advice list shall contain the Challan number and date the name of the dealer and the amount paid.

39. Every Superintendent shall record the receipt of Challans in the Daily Collection Register indicating the number, date and amount of each Challan. The daily Collection Register shall be maintained in Form IX.

40. Every Superintendent shall maintain an Assessment Demand and Collection Register in Form X.

41. Refunds.— An application for refund shall be made to the Superintendent and shall include, amongst other, the following particulars :—

- (a) The name and address of the dealer,
- (b) The period of assessment for which refund is claimed,
- (c) The amount of dues already paid together with challan number and the date of payment, and
- (d) The amount for refund claimed and the grounds thereof.

42. An application for refund shall be signed and verified, by the claimant.
43. No claim to any refund shall be allowed unless it is made within one year from the date of the original order of assessment or within one year of the final order passed on appeal or revision as the case may be, in respect of such assessment.
44. When the Superintendent is satisfied that the refund claimed is due, wholly or in part, he shall, subject to the provision of rule 46 record an order sanctioning the refund.
45. When an order for refund has been passed, a refund voucher in Form XI shall be issued in favour of the claimant if he desires payment in cash. An advice list shall, at the same time, be forwarded to the Treasury or sub-Treasury Officer concerned.
46. When the claimant desires to adjust the amount of refund due to him against any amount payable by him, the Superintendent shall set off the amount to be refunded or any part of that amount against the tax, if any remaining payable by the claimant.
47. A register of refund shall be maintained in Form XII wherein particulars of all applications for refund and the orders passed thereon shall be entered.
48. The application together with relevant records shall be submitted for order to:-
- (a) the Assistant Commissioner of Taxes where the refund does not exceed rupees two thousand five hundred;
 - (b) the Commissioner of Taxes where the refund exceeds rupees two thousand five hundred; but does not exceed rupees five thousand;
 - (c) the State Government where the refund exceeds rupees five thousand.
49. Prosecution.—A register in Form XIII shall be maintained showing the prosecution instituted and offence compounded under the Act.
50. When an order is recorded under Section 39 accepting any sum, by way of Composition of the offence from any dealer, the order shall specify the :—
- (a) time within which the money is to be paid into a Government Treasury;
 - (b) date by which the proof of such payment is to be produced; and
 - (c) authority before whom such proof is to be produced.
51. The sum referred to in rule 50 shall be paid by the dealer to a Government Treasury in the manner indicated in rules 34 and 36 and a receipted copy of the challan shall be produced by him in proof of payment.
52. Every dealer shall maintain a register in form XIV.

53. Notwithstanding anything contained in Rule 52 the register in use by a dealer at the commencement of these rules may be allowed to be used by the dealer, on approval of Commissioner, even though it does not conform to the form prescribed by rule 52, provided it contains all the particulars required for purpose of assessment.

54. Every dealer shall:—

- (a) correctly keep the register in the manner required and shall not cancel, obliterate or alter any entry therein, except for correction of any errors duly initialled, and shall not make any entry therein which is untrue in any particulars;
- (b) keep the register and other account books and vouchers at all time ready for the inspection of the Officers and shall permit any Officer to inspect it and make such minute therein or any extract therefrom, as the officer thinks fit and shall at any time, if demanded, send it to the Superintendent.

55. Every dealer shall issue cash or credit memorandum in respect of all sales made by him.

56. In requiring the production by any dealer of his accounts or documents etc., strict regard shall be paid to the necessity of not disturbing the business of the dealer or the work of the staff any more than is necessary for the purpose of ascertaining the required information.

57. Information to be furnished.— The information required to be furnished under Section 45 shall be furnished to the Superintendent and within fourteen days of the occurrence of the event in respect of which the information is to be furnished.

58. Notices or requisitions under the Act or the rules may be served by any of the following methods :—

- (a) by delivery to addressee or agent, by hand of a copy of the notice;
- (b) by registered post;

Provided that if upon an attempt having made to serve any such notice or requisition by any of the above mentioned methods, the Superintendent concerned is satisfied that the dealer is evading the service of notice or requisition cannot be served by any of the above mentioned methods, the said authority shall cause such notice or requisition to be served by affixing a copy thereof on some conspicuous place in his office and also upon some conspicuous part of the last notified place or premises of the dealer and such service shall be as effectual as if it had been made on the dealer personally.

59. No person, other than a registered dealer, shall transport from railway station, steamer, station post office or air post in Mizoram, any consignment of taxable goods despatched from any place outside Mizoram, provided this restriction shall not apply where the consignment does not exceed two litres.

60. A registered dealer shall, before transporting from any railway station, steamer station, post office or air port in Mizoram, any consignment of taxable goods despatched from any place outside Mizoram, produce for counter-signature before the Superintendent the railway receipt, bill of lading or other documents required for the purpose of obtaining delivery of such consignment from the public carrier. He shall also make a written declaration in Form XV in duplicate, duly signed, to the Superintendent and shall furnish therein the following particulars, namely:-

- (a) the description, quantity and value of the taxable goods to be transported;
- (b) the place from which the taxable goods are being despatched;
- (c) the manufacturers or dealers from whom such taxable goods are being purchased;
- (d) the name, address and registration certificate number of the dealer transporting the taxable goods.

61. The Superintendent shall thereupon countersign the railway receipt, bill of lading, or other document, and shall seal it with his official seal. Both copies of declaration made by the dealer shall be endorsed with the number of railway receipt, bill of lading or other document, as the case may be and the date of counter signature of the aforesaid documents, and they shall be signed by the Superintendent and sealed with his official seal; one copy of the declaration shall thereupon be returned to the dealer and the other copy retained by the Superintendent.

62. A breach of rules 59 and 60 shall be punishable with a fine not exceeding one thousand rupees.

63. Notwithstanding anything contained in rules 59 and 60, the Superintendent may, for good and sufficient reason, authorise any person to transport any consignment of taxable goods exceeding the quantity prescribed in rule 59 from any railway station, steamer station, post office or air port in Mizoram.

64. Delegation and exercise of power :- The power to call for returns, made assessment, to cancel or ratify them, to impose penalty and to other maintenance of accounts shall not be delegated to any Officer below the rank of Superintendent.

65. The Officer to whom powers may be delegated under Section 43 shall exercise the powers subject to the provisions of the Act and Rules thereunder and to such restriction as may be imposed by the Commissioner in delegating powers.

66. Fees - The following fees shall be payable :-

- (a) upon a memorandum of appeal against an order of assessment, or upon a petition for revision of an appellate order against an order of assessment five percent of the amount of tax in dispute subject to a minimum of two rupees and a maximum of one hundred rupees;
- (b) upon a memorandum of appeal against an order of penalty, or upon a petition for revision of an appellate order against an order of penalty-rupees two;

- (c) upon a petition for revision of any other order and upon any other miscellaneous petition—rupee one;
- (d) For a duplicate copy of Certificate of registration—rupees two;
- (e) upon an application for registration—rupees two.

Explanation – In this rule “the amount of tax in dispute” means the difference between the amount of tax assessed and the amount admitted by the dealer to be payable.

67. No fee shall be payable in respect of any objection, written or verbal made in reply to a notice nor in respect of spontaneous application which asks only for information and does not seek any specific relief.

68. Copies of Order: – The first copy of assessment is and when applied for the first copy of the appellate or revisional order will be supplied to the dealer free of charge.

69. An application for a certified copy of order or other document shall be filed in the office of the Commissioner, Deputy Commissioner, Assistant Commissioner or Superintendent, as the case may be, and shall contain the following particulars –

- (a) Name and address of the dealer;
- (b) Relevant return period;
- (c) Particulars of the document or order;
- (d) Office in which the document or order is available.

70. The following shall be payable for certified copies :-

- (a) An application fee – 25 Paise.
- (b) Authentication fee for every 360 words or fraction of 360 words – 50 Paise.
- (c) One impressed folio for not more than 150 (English) words and extra-folio for every additional 150 words or less – rupee one.
- (d) Urgent fee of Re. 1 if an applicant requires his copy to be furnished on the day of submission of the application. In such cases, fees and folios must also accompany the application.
- (e) An additional fee of Re. 1 to cover the cost of postage if the applicant wants his copy to be sent to him by post.
- (f) A searching fee of Rs. 1 if the applicant wants a copy of the order or document which is more than one year old.

71. The fees payable under clauses (a) and (b) of rule 66 shall be deposited into the Treasury or sub-Treasury under the head – “040-Sales Tax, 5-Tax on sale of Motor spirit and lubricant.”

All other fees payable under the Act or the Rules shall be paid in Court Fee Stamps.

72. Penalties.— (a) Whoever signs and verifies an application or a return or an application for refund otherwise than in conformity with rules 6, 17, or 42 shall be punishable with a fine not exceeding one hundred rupees.

(b) When a dealer acts in contravention of, or fails to comply with, any rules other than rules 6, 17, 42, 59 and 60, shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twentyfive rupees during the continuance of the offence.

73. Place of assessment.— A dealer shall ordinarily be assessed by the Superintendent within whose jurisdiction his business is situated.

Where a dealer has more than one place of business, he shall be assessed by the Superintendent within whose jurisdiction his chief place or head office in Mizoram of such business is situated and when the dealer has no place of business in Mizoram by such Superintendent as the Commissioner may, by notification in the Official Gazette, appoint.

74. A dealer who wishes to claim deduction on the ground that the taxable goods was not sold in the State but despatched outside the State shall, on demand, furnish in respect of such despatch the following particulars namely :—

- (a) the name of the railway, steamer or air station and of booking Office, if separate from station of despatch, and station of delivery,
- (b) the number of the railway, steamer or air receipt of bill of lading and invoice number with date,
- (c) the name of consignor, or the consigned, and
- (d) the description and the quantity or weight of the goods consigned with their value.

75. Every registered dealer shall hang up his registration certificate in his business premises in a conspicuous place.

76. In determining the total weight of taxable goods sold in a return period, fraction of a litre below half litre shall be ignored and fraction a litre equal to or exceeding half litre shall be taken as a whole litre.

77. In determining the amount of tax payable or in allowing any refund under this Act, an amount equal to or less than two paise shall be ignored and an amount more than two paise shall be taken as five paise.

FORM I

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRITS AND LUBRICANTS) TAXATION ACT, 1973.

Application for Registration (See Rule 5)

To

The Superintendent of Taxes ... I, ... son of ... residing at ... P.O in ... in Thana ... of ... district on behalf of myself and the persons whose names and addresses are given in paragraph 2 on behalf of the company mentioned in paragraph 4 doing business.

as* ... in ... P.O. ... in Thana ... of ... district and with branches at ... hereby apply for a certificate of registration under the Mizoram (Sales of Petroleum and Petroleum products, including Motor Spirits and Lubricants) Taxation Act, 1973. We ordinarily deal in ...

(We obtained the following taxable goods otherwise than purchase for sale in the State)

(We manufacture, make or process the following taxable goods for sale in the State)

(We import the following taxable goods from outside India/Assam for sale in the State)

**2. The following person(s) is/are proprietor(s) Partner(s) member(s) of the aforesaid business and has/have interest in the aforesaid business.

| Name | Address | Age | Father's Name | Home Address |
|------|---------|-----|---------------|--------------|
| 1 | 2 | 3 | 4 | 5 |

- 1.
- 2.
- 3.
- 4.

*Here enter the name and style of the business.

**This paragraph is to be filled up only in cases of business other than a joint stock company.

*3. Myself and the persons enumerated in paragraph 2 above have interest in no other business in India.

----- again each :-
in the following other business in India.

| Name | Name and particulars of the business | Address of the business. |
|------|--------------------------------------|--------------------------|
|------|--------------------------------------|--------------------------|

1.
2.
3.
4.

**4. The business in respect of which application is made has been registered with the Registrar of companies. Mizoram (if registered in any other State, the name of such State) on

5. We maintain our account in the language and for the purposes of accounting our year runs from to approximately corresponding to English date to The above statements are true to the best of my knowledge and belief.

Signature of the applicant

Designation

Head of the office/Proprietor/Managing Partner or Partners/ Manager/Managing Director or Directors/Member/Principal Officer.

Date at

The

ACKNOWLEDGEMENT

Received an application in Form I from for registration under section 6/7 of the Mizoram (Sales of Petroleum and Petroleum products, including Motor Spirit and Lubricants) Taxation Act 1973 (Mizoram Act No 6 of 1974)

Receiving Officer.

* This paragraph is to be filled up only in cases of business other than a joint stock company.

** This paragraph is to be filled up only in case of a joint stock company.

Note : Strike out which is not applicable.

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRITS AND LUBRICANTS) TAXATION ACT, 1973.

FORM - II

Certificate of Registration
(See Rule 8)

Registration Mark -

No

Circle

This is to certify that (1) son of residing at has this day of 19 been registered under section 6/7 of the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirits and Lubricants) Taxation Act, 1973 (Mizoram Act No 6 of 1974).

He is liable to pay tax with effect from

11. The dealer deals in :—

| Good resold after purchase in Mizoram. | Goods sold after import from outside Mizoram. | Goods sold after manufacture of production. |
|--|---|---|
| 1 | 2 | 3 |
| | | |

Seal

Superintendent of Taxes.

1. Here enter the name of the proprietor in the case of individuals the name of firm in the case of partnership or association of persons, the name of the family in the case of Hindu undivided family. The name of the company in the case of a joint stock company. The designation of the head of the office in the case of a Government Department.

F O R M—III

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS,
INCLUDING MOTOR SPIRITS AND LUBRICANTS) TAXATION ACT, 1973Register of certificates Issued
(See Rule 14)

Circle —

| Serial No. | Dealer's name and Address. | Certificate No. and date of Issue. | Branch of business if any. | Date of commencement of liability. | Registered under section. | Remarks |
|------------|----------------------------|------------------------------------|----------------------------|------------------------------------|---------------------------|---------|
| | | | | | | |

FORM-IV

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRITS AND LUBRICANTS) TAXATION ACT, 1973.

Return of taxable goods sold
(See Rule 15)

Name of dealer Registration No
Address Return period

| Particulars. | Motor Spirit (other than Diesel Oil and other Internal Com- bustions oils). | Diesel Oil and other internal combus- tion oils. | Lubri- cants. | Crude oil- | Re- marks |
|--|---|--|---------------|------------|-----------|
| | Litre | Litre | Litre | Litre | |
| A. (a) Opening stock- | | | | | |
| (b) Taxable goods ma- nufactured, made or processed du- ring the period . . . | | | | | |
| (c) Taxable goods im- ported | | | | | |
| (d) Other receipts/ gain, etc. | | | | | |
| (e) Taxable goods re- turned | | | | | |
| (f) Total stock (a + b - c + d + e) | | | | | |
| (g) Despatches on ex- change account in side Mizoram . . . Outside Mizoram | | | | | |
| (h) Despatches on consignment ac- count. | | | | | |
| (i) Export outside India. | | | | | |
| (j) Sales taxable un- der Central Sales Tax Act. | | | | | |

| | | | | | |
|---|--|--|--|--|--|
| (k) Loss claimed under section 3 (3) | | | | | |
| (l) Closing Stock | | | | | |
| (m) Total quantity of taxable goods liable to tax | | | | | |

B. Tax payable—
 at the rate of per litre of Motor spirit than Diesel
 Oil and other Internal Combustion Oils
 at the rate of per litre of Lubricant
 at the rate of per litre Crude oil

Total Tax due Rs.

C. Amount paid, vide Chalan No date Rs.

The above statement is true to the best of my knowledge and belief.

Date 19

Signature of dealer.

THE MIZORAM SALES OF PETROLEUM AND PETROLEUM PRODUCTS. INCLUDING MOTOR SPIRITS AND LUBRICANTS TAXATION ACT, 1973.

F O R M - VA

Assessment Order Sheet
(See Rule 18)

1. Name of dealer (with complete address).
2. Registration Certificate No Circle
3. sub division period ending
4. Record No
5. Branches -
 (b)
 (c)
6. Share -
 (a) Partners:-- Their names with shares.
 (b) Members:- Their names with shares.
7. Weight of goods returned -
 (a) Motor Spirit (other than Diesel oil and other internal combustion oil)
 (b) Diesel oil and other internal Combustion oil,
 (c) Crude oil/ (d) Lubricant
8. Books produced
9. Section and sub-section under which assessment made.

| Date | Assessment Order |
|------|------------------|
| | |

THE MIZORAM SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS TAXATION ACT, 1973.

FORM - VB

**Assessment Order Form
(See Rule 18)**

Circle Registration No

Name of Dealer Record No

Address Return period

| Particulars | Motor Spirit (other than Diesel oil and other internal combustion oils). | Diesel oil and other Internal combustion oils. | Lubricants oils. | Crude oil. |
|-------------|---|--|------------------|------------|
| | Litre | Litre | Litre | Litre |

A. Returned
 Total quantity of taxable goods issued out of stock during the period
 2. Less-
 (a) Despatches on Exchange account inside Mizoram... outside Mizoram..
 (b) Despatches on consignment Account outside Mizoram.....
 (c) Export outside India
 (d) Sales taxable under Central Sales Tax Act...
 (e) Less claimed under section 3(3) of the Act...
 3. Taxable quantity returned.

B. Determined-
 1. Total quantity of taxable goods issued out of stock during the period.

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

Less

- (a) Despatch on Exchange account-
 Inside Mizoram.
 Outside Mizoram
- (b) Despatches on consignment account-
 Outside Mizoram
- (c) Export outside India.....
- (d) Sales taxable under Central Sales tax Act.....
- (e) Less allowed under Section 3 (3) of the Act.....

3. Quantity liable to tax.....

C Tax payable

at the rate ofper litre of Motor spirit other than Diesel oil and other
 Internal Combustion Oils.....at the rate ofper litre of Diesel oil and other
 Internal Combustion oils... at the rate of.....per litre of Lubricant...
 at the rate ofper litre of Crude Oil..

Total amount payable.....

| | | | |
|---------------------------------|----|-----|------------|
| D. Total amount of tax assessed | .. | .. | .. |
| Amount of penalty imposed | .. | .. | .. |
| Total dues | .. | .. | ... |
| Amount already paid | .. | ... | .. |
| Net balance due | .. | .. | .. |
| Rupees | .. | .. | (in words) |

Assessed under Section

on19

Superintendent of Taxes.....

Address

F O R M - VI

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRITS, AND LUBRICANTS) TAXATION, 1979.

Form of appeal against an order of assessment under Section 11,13 or 14 or/and against an order of penalty under sections 16 or 20 of the Mizoram (Sales of

Petroleum and Petroleum Products, including Motor Spirits and Lubricants Taxation Act, 1973.

(See Rule 21)

To The

The day of 19

Date of order appealed against

Name and Designation of the Officer who passed the order

Period of assessment from to

Amount of tax assessed on sale of Motor Spirit (other than Diesel oil and other internal Combustion oil) Amount of tax assessed on sale of Diesel oil and other internal Combustion oil

Amount of tax assessed on sale of Lubricants

Amount of tax assessed on sale of Crude Oil/

Amount of penalty imposed

Total

The petition of of

Post office District Sheweth follows-

1. Under the Mizoram (Sales of Petroleum and Petroleum Products including Motor Spirits and Lubricants) Taxation Act 1973 your petitioner has been assessed on sale of litres.

Motor Spirit (other than Diesel oil and other internal combustion oil OF

Diesel oil and other internal Combustion oil

Lubricants

/Crude oil/

for the period from to

2. Under section 17/22 of the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirits and Lubricants) Taxation Act, 1973 a penalty, of has been imposed on your petitioner.

3. The notice of demand which your petitioner received on is attached hereto.

4. Your petitioner sold litres of Motor Spirit (other than Diesel oil and other internal Combustion oil) of Diesel oil and other internal Combustion oil

Lubricants
Crude oil

only during the period and your petitioner liable to pay a tax of Rs only for the said period.

Motor spirit (other than Diesel oil) and other internal Combustion oil

5. Your petitioner did not sell Diesel oil and other internal combustion oil any during the said period.

Lubricants
Crude oil

Motor Spirit (other than Diesel oil and other internal Combustion oil)

6. Your petitioner has made a return of Diesel oil and other internal combustion oil

Lubricants
Crude oil

sold to the office of the Superintendent under Section 10 of the Act and has complied with all the terms of the notice served on him by the Superintendent under sub-section (2) of Section 11 of the Act.

7. Your petitioner was prevented by sufficient cause from making the return required by Section 10 or had not a reasonable opportunity to comply or was prevented by sufficient cause from complying with the terms of the notice or from producing the evidence required under sub-section (2) of Section 11, as more particularly specified in the statement hereto annexed.

8. (Enter here the grounds on which you rely for the purpose of this appeal).

9. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be set aside and/or remanded to for assessment or that the order of the imposing a penalty of Rs..... upon your petitioner may be set aside.

I the petitioner named above, do hereby declare that what is stated herein is true to the best of my information and belief and that all tax due in respect of the order of assessment appealed against has been paid, under Treasury Challan No..... dated

A certified copy of the order appealed against is attached herewith.

Signed.....

(To be signed by the dealer or by an agent duly authorised in writing in this behalf by the appellant).

Note:--Strike out whichever is not applicable.

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRITS AND LUBRICANTS) TAXATION ACT, 1973.

FORM—VII

Notice of Demand under Section 20 of the Act (See Rule 30)

To

.....
.....
.....

You are hereby informed that for the return period ending on the sum of Rs. as specified overleaf, has been determined as payable by you on account of tax and penalty.

2. You are required to pay the amount on or before to the Treasury Officer, at

Sub-Treasury Officer.
State Bank of India.
Reserve Bank of India.

when you will be granted a receipt.

3. You are further informed that unless the total amount due, including the penalty, is paid by the above date, a further penalty, will be imposed on you and a Certificate will be forwarded to Collector for the recovery of the whole amount as an arrear of land revenue.

Dated 19
(Seal)

Superintendent of Taxes
Address

FORM—VII (Reverse)

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS INCLUDING MOTOR SPIRITS AND LUBRICANTS) TAXATION ACT, 1973

Assessment Order Form
(See Rule 18)

Circle Registration No 1

Name of dealer Record No

Address Return Period

| Particulars | Motor spirit (other than Diesel oil and other Internal combustion Oils) | Diesel oil and other Internal combustion oils) | Lubri- cants oil | Crude oil | |
|--|---|--|---------------------|--------------|-------|
| | Litre | Litre | Litre | Litre | Litre |
| A. Returned- | | | | | |
| 1. Total quantity of taxable goods issued out of stock during the period. | | | | | |
| 2. Less | | | | | |
| (a) Despatches on exchange account in- side Mizoram outside Mi- zoram. | | | | | |
| (b) Despatches on consignment ac- count- ouside Mi- zoram | | | | | |
| (c) Export outside India | | | | | |
| (d) Sales taxa- ble under Central Sales Tax Act..... | | | | | |
| (e) Less claimed under Section 3(3) of the Act..... | | | | | |
| 3. Taxable quantity returned | | | | | |
| B. Determined | | | | | |
| 1. Total quanti- ty of taxa- ble goods issued-out of stock during the period. | | | | | |

2. Less

- (a) Despatches on Exchange account Inside Mizoram Outside Mizoram
- (b) Despatches on consignment account- Outside Mizoram ..
- (c) Export outside India ..
- (d) Sales taxable under Central Sales tax Act ..
- (e) Loss allowed under section 3 (3) of the Act

3. Quantity liable to Tax

C. Tax payable Rs. p

at the rate of ... p per litre of Motor spirit other than Diesel oil and other Internal combustion oils ..

at the rate of .. p per litre of Diesel oil and other Internal Combustion Oils ...

at the rate of ... p per litre of lubricant.....

at the rate of ... p per litre of Crude oil

Total amount payable ..

D. Total amount of tax assessed— Rs. p

Amount of penalty imposed

Total dues

Amount already paid

Not balance due

Rupees (in words)

Assessed under Section

Ch 19 ..

Superintendent of Taxes.
Address

FORM—VIII

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRITS AND LUBRICANTS) TAXATION ACT, 1973.

(See Rule 35)
(To be printed in quadruplicate)

“240-SALES TAX

Motor Spirit (other than Diesel oil)
and Internal Combustion oil
Diesel oil and Internal Combustion Oil
Lubricants Crude oil

Chalan for tax/penalty/composition money paid to
Treasury/Sub Treasury
Branch of the State Bank of India for the return period
Reserve Bank of India Calcutta ending

| By whom tendered | Name and address of the dealer on whose behalf money is paid. | Payment on account of | Amount (to be entered in figures). |
|------------------|---|-----------------------|------------------------------------|
|------------------|---|-----------------------|------------------------------------|

| | |
|-------------------|-----|
| Tax | Rs. |
| Penalty | Rs. |
| Composition money | Rs. |
| Miscellaneous | Rs. |

Rupees (in words)

Date Signature of dealer or agent. (for use in the Treasury)

Challan No.

Received Payment of Rs. Rupees
. (in words)

Treasurer

Accountant

Treasury/Sub-Treasury officer,
Manager or Agent.

FORM—XI

THE MIZORAM (SALES OF PETROLEUM AND
PETROLEUM PRODUCTS, INCLUDING MOTOR
SPIRITS AND LUBRICANTS) TAXATION ACT, 1973

THE MIZORAM (SALES OF PETROLEUM AND
PETROLEUM PRODUCTS, INCLUDING MOTOR
SPIRITS AND LUBRICANTS) TAXATION ACT, 1973

(See Rule 45)

Book No.
Voucher No.

"240-SALES TAX"

Motor spirit (other than
Diesel oil and internal Combustion oil)
Diesel oil and other internal combustion oil
Lubricants
Crude oil

Refund payable-
Assessment record No-
Date of order directing refund-
Amount of refund-
Chalan No and date of original payment-
Signature of Superintendent-
Signature of recipient of the voucher-
Date of encashment.

Book No. 240-SALES TAX
Voucher No.

Motor spirit (other than Diesel oil and internal
Combustion oil)
Diesel oil and other internal combustion oil Lubricants
Crude oil
Order for refund of tax.

Treasury/Sub-Treasury
Payable at State Bank of India
Reserve Bank of India

To

- The Treasury Officer.
The Sub-Treasury Officer,
The Agent, State Bank of India.
The Agent, Reserve Bank of India.
1. Certified that with reference to the assessment records No. a refund of Rs is due to in respect of the return period ending
 2. Certified that the tax concerning which the refund is given has been credited in the Treasury.
 3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the assessment record under my signature.
 4. Please pay to the sum of Rs
(Rupees) in words.
(Seal)
Date. Place Superintendent

Received payment Pay Rupees only
Claimant's Signature. . . Office incharge of the Treasury
The. 19. Examined Sub-Treasury
Accountant The 19.

FORM - XIV

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRITS AND LUBRICANTS) TAXATION ACT, 1973.

Dealers account of daily transactions (litres)
(See Rule 52)

Name of dealer
Address... .. .
Registration No... .. .

Month-

| Date | Opening balance | Quantity manufactured, made or processed | Quantity imported | Other receipts/ gain | Returned by customers | Total Stock | Despatches on Exchange account | | Despatches on consignment account outside Mizoram | Export outside India | Quantity taxable under the Central sales Tax Act | Loss claimed under section 3(3) | Taxable Quantity | Closing stock | Remarks. |
|------|-----------------|--|-------------------|----------------------|-----------------------|-------------|--------------------------------|------------------|---|----------------------|--|---------------------------------|------------------|---------------|----------|
| | | | | | | | Inside Mizo-ram | Outside Mizo-ram | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | | | | | | | | | | | | | |

- Notes :- 1) This register should be maintained in the form of a book with at least 24 pages for use not less than two years.
- 2) Separate register should be maintained in respect of sale of Motor Spirits (other than Diesel oil and internal Combustion oils) Diesel oil and internal combustion oils, Lubricants and Crude oil.

FORM - XV

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS,
INCLUDING MOTOR SPIRITS AND LUBRICANTS) TAXATION ACT, 1973.
(See Rules 59 and 60)

To

The Superintendent of Taxes,

In accordance with the provisions of rules 59 and 60 of the Mizoram (Sales of Petroleum and Petroleum Products, Including Motor Spirits and Lubricants) Taxation Rules, 1985, I/we hereby declare that the following consignment . . . is being imported into Mizoram, by Rail/Air/Steamer and apply for a permit to transport the same by road/by Boat from the railway station/Steamer station/Post office/air port mentioned below:-

- 1) Name and Address of the Seller from whom purchased
- 2) Name and Address of the consignee
- 3) Place of despatch
- 4) Name of Railway station/Steamer station/post office/air port from whom delivery will taken
- 5) Destination
- 6) Destination of consignment
- 7) Quantity
- 8) Weight
- 9) Value
- 10) Consignor's invoice No, and Date
- 11) Railway receipt or Bill of lading or Air Note No
- 12) Remarks (if any)

I/We hereby declared that I/We/are registered under the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirits and Ludricants) Taxation Act, 1973 (Mizoram Act No. 6 of 1974) holding Registration Certificate No. . . and the above statements are true to the best of my/our knowledge and belief.

I/We also undertake to duly account for to you the disposal of the above goods when imported and to pay tax on the sales thereof owing to the provisions of the said Act and the Rules made thereunder.

Name of the dealer in full
Address
Signature and status of the applicant
.

- Notes :- (1) A separate application should be made for each different consignment and different destinations.
- (2) The application should be signed by the same person provided in Rule 6 for the purpose of signing an application for registration.