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NOTIFICATION

No. TXT. 132/84/168, the 11th April, 1989. The Mizoram Passengers & Goods Taxation Rules, 1989 are hereby published for general information.

T. Chhange,
Deputy, Secretary to the Govt. of Mizoram,
Excise & Taxation Dept.

THE MIZORAM PASSENGERS AND GOODS TAXATION RULES, 1989

In exercise of the powers conferred under section 30 of the Mizoram Passengers and Goods Taxation Act, 1988 the State Government of Mizoram is pleased to make the following rules namely :—

CHAPTER—I

1. Short title and commencement—(1) These rules may be called the Mizoram Passengers and Goods Taxation Rules, 1989.

(2) It shall be deemed to have come into force on twentieth of July, 1988.

2. Definitions— In these rules, unless the context otherwise requires, —

(1) 'Act' means the Mizoram Passengers and Goods Taxation Act, 1988 (Act, 5 of 1988);

(2) 'Agent' means a person authorised in writing, by an owner to appear or act on this behalf before a Superintendent, an Assistant Commissioner, the Deputy Commissioner or the Commissioner, as the case may be being—

(a) a relative of the owner, or

(b) a person regularly employed by the owner, or

- (c) 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
- (d) 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;
- (3) "Assessing Authority" means in respect of an owner, the Superintendent within whose jurisdiction the owner's place of business is situated or, if the owner 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 owner has no place of business within the State of Mizoram, the Superintendent who has been so authorised by the Commissioner under rule 3;
- (4) "Assistant Commissioner" means an Assistant Commissioner of Taxes referred to in rule 3;
- (5) "Deputy Commissioner" means the Deputy Commissioner of Taxes referred to in rule 3;
- (6) "Form" means a form prescribed under these rules;
- (7) "Free luggage allowance" means the weight of the personal luggage allowed to be carried, free of charge, in a taxable vehicle by a passenger travelling by that vehicle;
- (8) "Government Treasury" means, in respect of an owner, the treasury or sub-treasury of the areas where the owner's place of business or, if he has more than one such place, his Chief Branch or head office in Mizoram, is situated. In respect of an owner who has no place of business within Mizoram, the treasury or sub-treasury of the area where the owner has been directed by the Commissioner to deposit the tax;
- (9) "Half Year" means the half year ending on 31st March and 30th September;
- (10) "Inspector" means Inspector of Taxes referred to in rule 3;
- (11) "Officer" means a taxing authority mentioned in rule 3;
- (12) "Place of business" in relation to an owner means the place in Mizoram where the accounts of business are kept and if there are more than one such place, the principal place of business in Mizoram where the entire accounts are kept and where there is no such place, it means the place in Mizoram at which his taxable vehicle is registered and where an owner has got his taxable vehicle registered in more than one district, such place as is nominated by him as his place of business;
- (13) "Prescribed authority" means—
- (i) For the purpose of section 19, an Appellant Assistant Commissioner of Taxes or such other Assistant Commissioner of Taxes as may be specified by the Commissioner by order in writing in any case or class of cases;

- (ii) Superintendent for the purpose of sections 3,6,9,11,18,23(2), 25 and 28; and
 - (iii) an Officer of the Taxation Department not below the rank of Inspector for the purpose of sections 15, 16, 17 and 23(1)(d);
- (14) "Return period" means the period for which returns are to be furnished by owner;
 - (15) "Rule" means a rule of these Rules;
 - (16) "Section" means a section of the Act;
 - (17) "Superintendent" means the Superintendent of Taxes referred to in Rule 3;
 - (18) "Year" means the financial year;
 - (19) Any expression not defined in these rules but defined in the Act shall have the same meaning as defined in the Act.

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

- i) Deputy Commissioner of Taxes ;
- ii) Appellate Assistant Commissioner of Taxes;
- iii) Assistant Commissioner of Taxes;
- iv) Superintendent of Taxes ;
- v) Inspector of Taxes ;
- vi) Any other persons appointed as such by the Government.

4. Jurisdiction of taxing authorities - The Government may, by notification in the Official Gazette, specify the area of the owner in respect of which powers are to be exercised by each Officer or Class of Officers.

5. Method of payment - (1) The dues referred to in the Act shall be paid direct into the Government Treasury by Challans. No payment of such dues shall be accepted at the Office of the Commissioner, Deputy Commissioner, Assistant Commissioner or Superintendent.

- (2) Challans for making payment shall be in form M.P.G.T.I and shall be obtainable in Government Treasury or at the Office of the Superintendent of Taxes.
- (3) Challans shall be filled in quadruplicate. Two copies duly signed as proof of payment shall be returned to the owner and the other two retained by the Treasury or Sub-Treasury.
- (4) One of the copies retained by the Treasury or Sub-Treasury shall be transmitted to the Superintendent on the day following payment.

- (5) Every Treasury or Sub-Treasury shall send an advice list to the Superintendent of the areas on or before the 5th 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 owner and the amount paid.
- (6) The assessing authority shall record the receipts 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 M.P.G.T.-2.

6. Demand and Collection register. - The assessing authority shall maintain a Demand and Collection Register in Form M.P.G.T -3.

7. Passenger ticket.- (1) A ticket for the carriage of a passenger shall be in the Form M.P.G.T.-4.

- (2) A ticket issued collectively for more than one passenger shall be in Form M.P.G.T.-4 A and shall clearly state both in figures and words, the number of passengers in respect of which such ticket is valid.

- (3) A season ticket shall be in Form M.P.G.T.-5

8. Goods receipt.- A receipt for the transport of goods shall be in Form M.P.G.T.-6.

9. Tickets and Goods receipt.- (1) The tickets/receipt in Form 4, 4 A and 6 shall be printed in books of 100 tickets each. Each ticket/receipt shall bear the book number and a serial number printed on it. The number of tickets/receipt in the various books shall be consecutive and in an ascending order. The last serial number shall go upto 1,00,000 where-after a fresh series of books should be printed under advice to the assessing authority concerned.

- (2) Every ticket book in Form 4 A shall contain 200 leaves for 100 tickets bearing the same serial number. The pencil copy of the ticket shall be issued to the passenger who shall retain it till the termination of the journey and such ticket shall not be taken from the passenger.

- (3) Every ticket in Form 4 shall have perforation between the foil and the counterfoil. The foil portion of the ticket shall be given to the passenger who shall retain it till the termination of the journey and such ticket shall not be taken from Passenger.

- (4) Each book of the tickets in Form 4 shall be of one denomination only. The books of different denominations shall have different colours.

- (5) Every receipt book in Form 6 shall contain 300 leaves for 100 tickets bearing the same serial number in each three consecutive leaves. A receipt shall be issued by putting carbon paper

in between leaves bearing the same serial number. One carbon copy shall be retained in the book while the pencil copy and the other carbon copy shall be given to the driver or the person-in-charge of the taxable vehicles and the consigner respectively.

- (6) The book of counter-foil/Carbon copy of tickets/receipts shall be retained by the owner until ordered to be destroyed by the assessing authority.
 - (7) The passenger, driver and consignor shall produce the ticket/receipt on demand by any Officer.
10. Use of existing tickets and receipts. - Notwithstanding anything contained in sub-rules (1) to (6) of rule 9, the ticket and receipt forms use by an owner at the commencements of these rules may be allowed to be used by the owner, an approval of Commissioner, even though they do not conform to the forms prescribed by rules 7 and 8 respectively provided they are printed and serially numbered and show the places of both commencement and termination of journey, and the amounts of tax and fare charged are separately indicated thereon.
11. Provisions for payment of lumpsum in lieu of tax on fare.- In cases covered by the proviso to section 4, the State Government may fix by notification in the Official Gazette, the rates of lumpsum payable in lieu of the tax chargeable on fare or freight.
- Unless otherwise notified by the State Government, the lumpsum payable shall be deposited into the Treasury as if it were a tax under the Act.
12. Deposit of Tax collected.- The tax collected shall be deposited by the owner into the Treasury within seven days of the close of the month during which the tax has been collected.
13. Returns.- (1) Every owner shall within ten-days of the close of the month to which such payment relates, submit to the assessing authority a return in Form M. P. G. T.-7
- (2) Every return furnished shall be accompanied by a Treasury receipt showing the amount of tax paid by the owner into the Treasury or Sub-Treasury.
14. Register of tickets issued.- Every owner shall maintain separate accounts of the passengers tickets and goods receipts issued in accordance with rules 7,8, and 9 showing the amount of fare and the tax charged daily in Form M. P. G. T.-8.
15. Inspection Note Book.- Every owner shall maintain or cause to be maintained on each taxable vehicle an Inspection Note Book which shall, on demand, be produced before an Officer for recording of remarks by the said Officer. The book shall be in form M. P. G. T.- 9, and owner shall get it authenticated by the assessing authority before bringing it into use.

16. Assessment.— (1) At the close of a half-year or at the closure of the business during that half year, if the assessing authority is not satisfied with the returns furnished or the tax paid by the owner in respect of any period, it shall serve on such owner a notice in Form M. P. G. T.— 10, requiring him to attend in person or to produce or cause to be produced any evidence on which such owner may rely in support of such returns.

(2) The assessing authority after hearing such evidence, the owner may produce and such other evidence as the assessing authority may enquire on specified points, shall assess the amount of the tax due from the owner. In the event of failure of the owner to comply with terms of any notice, the assessment shall be done by assessing authority to the best of its judgement. The assessment orders shall be in form M.P.G.T.—11.

17. Notice of demand.—If any sum is payable by an owner under these rules, the assessing authority shall serve a notice in Form M.P.G.T.-12 and shall also fix a date not less than thirty days from the date of service, by which the owner shall furnish the receipted Challan in proof of such payment.

18. Re-assessment of the tax and rectification of mistake.—If, in consequence of definite information which has come into its possession, the assessing authority discovers that an owner has been under-assessed or has escaped assessment or has been over-assessed through inadvertence, error, or otherwise, the assessing authority, may at any time within a period of three years following the close of the half year to which it pertains, send a notice to the owner in Form M.P.G.T.—13, and after making such enquiry as it considers necessary may proceed to re-assess and recover the tax payable by him. No orders adverse to a party shall be passed without giving him an opportunity of being heard.

19. Appeal.— (1) An appeal under section 19 against an order passed by the assessing authority may be presented to the Appellate Assistant Commissioner of Taxes by the owner or by his agent in Form M.P.G.T.—14, within the period prescribed in the said section and shall comply with the following requirements :—

(a) It shall be accompanied by a certified copy of the order appealed against and the prescribed in rule 31.

(b) It shall be signed, verified and endorsed by the appellant or his agent to the following effect :—

(i) that the tax in dispute has been paid, and

(ii) that to the best of his knowledge and belief the statements made in the memorandum are true.

(2) When an appellant does not comply with any of the requirements of sub-rule (1) in presenting the appeal, it may be summarily rejected subject to second proviso to sub-section (1) of section 19.

20. Revision.- A petition for revision under sub-section (2) of section 20 shall be presented, signed, verified and endorsed as in the case of an appeal and shall contain the following particulars :-

- (a) a statement of the fact of the case,
- (b) a reference to the particulars 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, and it shall be accompanied by a certified copy of the order objected to and the fee prescribed in rule 31.

(2) A petition for revision may be summarily rejected where any of the requirements of sub-rule (1) is not complied with on presentation of the petition.

21. Hearing.-The prescribed authority shall hear the petition for appeal under rule 19 or revision under rule 20, at such time and place as may be fixed after giving notice to the parties concerned.

22. Appeal to the Board.- An appeal to the board shall be presented in the manner laid down by the Board.

23. Reference.- A petition for reference shall be presented in the manner laid down by the Board.

24. Refunds.- (1) An application for refund shall be made to the assessing authority and shall include, amongst other, the following particulars:-

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

(2) An application for refund shall be signed and verified as in the case of an appeal under rule 19.

(3) 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.

(4) When the assessing authority is satisfied that the refund claimed is due, wholly or in part, he shall record an order sanctioning the refund.

(5) When the amount to be refunded exceeds two hundred and fifty rupees, the assessing authority shall report the case to the Commissioner forwarding the application together with relevant records.

25. Mode of payment of refund.- When an order for refund has been passed, a refund voucher in Form M.P.G.T.-15 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.

26. Adjustment of refund.- When the claimant desires to adjust the amount of refund due to him against any amount payable by him, the assessing authority shall set off the amount to be refunded or any part of the amount against the tax, if any, remaining payable by the claimant.

27. Register of refund.- A register of refund shall be maintained by the assessing authority in Form M.P.G.T.- 16 wherein particulars of all applications for refund and orders passed thereon shall be entered.

28. Register of prosecution.- A register in Form M.P.G.T.-17 shall be maintained by the assessing authority showing the prosecutions instituted and offences compounded under the Act.

29. Composition.- (1) When an order is recorded under section 25 accepting any sum, by way of composition of an offence from any owner the order shall specify-

- (a) the time within which the money is to be paid into a Government Treasury;
- (b) the date by which the proof of such payment is to be produced, and;
- (c) the authority before whom such proof is to be produced.

(2) The sum payable for composition of offence shall be paid by the owner to a Government Treasury in the manner prescribed for payment of tax.

30. Notice.- A notice or requisition to the owner or his agent, under these rules, unless communicated verbally, shall be in writing and may be served by any of the following methods:-

- (a) by hand,
- (b) by registered post.

Provided that if upon an attempt having been made to serve a notice or requisition by any of the methods mentioned at (a) and (b) above, the prescribed authority is satisfied that the owner is evading the service of notice or requisition, the said authority shall cause such notice or requisition to be served by affixing a copy thereof on some conspicuous part of the last notified place or premises of the business of the owner and such service shall be as effectual as if it had been made on the owner personally.

31. Fees:- (1) In a case not specifically provided for in the Act, the following fees shall be payable :-

- (a) upon a memorandum of appeal under section 19—Rupees five
- (b) upon a petition for revision under sub-section (2) of section 20 — Rupees ten.

- (c) upon an application for a certified copy —
 - (i). application fee—rupee one.
 - (ii) authentication fee for every 360 words or part there of Rupees two.
 - (iii) an additional fee subject to a minimum of rupee one to cover the cost of postage if the applicant wants his copy to be sent by post;
 - (iv) a searching fee of rupees two if the applicant wants a copy of an order or documents which is more than one year old.
 - (d) upon a petition for obtaining a duplicate copy of the certificate of registration under sub-rule (3) of rule 38—Rupees two.
 - (e) upon any other miscellaneous petition Rupee one.
- (2) All fees shall be paid in court fee stamps.
- (3) No fee shall be payable in respect of any objection, written or verbal, made in reply to a notice or in respect of any spontaneous application which asks only for information and does not seek any specific relief.
32. Copies of orders. The first copy of an assesment order and the first copy of the appellate or revisional order shall be supplied to the owner free of charge.
33. Certified copy.— An application for a certified copy of an order or other documents shall be filed in the office of the appropriate authority and shall contain the following particulars :-
- (a) Name and Address of the owner ;
 - (b) Relevant assessment period ;
 - (c) Particulars of the documents or order
34. Fare and Time Tables. — (1) Every owner shall furnish to the assessing authority within a fortnight of the publication of these rules or as soon as possible correct and complete tables showing the actual rates of fares and freight chargeable for the carriage of passengers or goods and a table showing the timings of arrival and departure of taxable vehicles, the free luggage allowances admissible to each passenger and the rate of freight per Kilogram chargeable for any luggage in excess of the free luggage allowance.
- (2) Any alteration in the rates of fares and freight or in the hours of arrival and departure or in the extent of free luggage allowance as furnished to the assessing authority under sub-rule (1) shall be communicated in writing by the owner to the assessing authority forthwith.
35. Rounding. — In determining the total amount of fare for an assessment period; fraction of a rupee below 50 paise shall be ignored and a fraction of a rupee or exceeding 50 paise shall be taken as a whole rupee.

36. Register of owner. — (1) Every assessing authority shall maintain a register of owners liable to collect and pay tax under the Act within his jurisdiction.
- (2) Every owner shall apply for registration to the assessing authority in the manner laid down in Rule 37.
- (3) On receipt of an application under sub-rule (2), the assessing authority shall if he satisfies, after such enquiry as he may deem necessary, that the application is in order, register the applicant and issue a certificate of registration.
- (4) The assessing authority may at any time call upon an owner by a general or specific notice register himself within the period prescribed in the notice. The notice shall be in Form M.P.G.T. -18

37. Application for registration. — (1) An application for registration shall be in Form M.P.G.T. -19 and it shall be signed and verified in the case of-

- (i) an individual - by the proprietor of the business.
- (ii) an association of persons-by an adult member of the association.
- (iii) a firm, by the managing partner or an adult member of the firm.
- (iv) a company, by the Managing Director or the Secretary or Manager or Principal or Chief Executive Officer of the company.
- (v) a Hindu undivided or joint family, by the Manager or Karta or any adult member of the family.
- (iv) any Government Department, by the head of Office.

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

38. Certificate of registration :- (1) The registration certificate shall be issued in Form M. P. G. T. 20-and shall bear a number and distinctive 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.
- (2) A Certificate shall be issued for each place of business and it shall be kept at the place of business to which it relates,
- (3) Any registered owner may obtain on payment of the fee referred to in Rule 31, a duplicate copy of the Certificate of registration which has been issued to him and which may have been lost, destroyed or defaced.
39. Cancellation or amendment of registration. — When a registered owner applies for cancellation or amendment of his Certificate of registration, he shall submit the Certificate alongwith his application to the assessing authority.

40. Register of registration.— A register of Certificates of registration issued shall be maintained by the assessing authority in FORM M. P. G. T.—21.

FORM. M. P. G. T.—1
(See rule 5(2))

(to be printed in quadruplicate)

0042—Taxes on Goods & Passengers (1)

101—Tax Collection.

Challan of tax/penalty/composition money paid to
Treasury/Sub-Treasury.

Branch of State Bank of India. for the return period ending
on.....

By whom tendered	Name and Address of the dealer/producer on whose behalf money is paid.	Payment on account of	Amount (to be entered in figures and words).
1	2	3	4

Tax.....Rs.
Penalty..... Rs.
Composition
Money..... Rs.

Rupees.....(in words)

Date Signature of the dealer/producer or agent.

(For use in the Treasury)

Challan No.
Received payment of Rs. (Rupees)
(in words)

Treasurer. Accountant. Treasury Officer.
Manager of Agent.

FORM M.P.G.T.-4
(See Rule 7(1))

PASSENGER TICKET

Serial No. Book No

Owner of Taxable Vehicle

From To

Fare

Tax

Date

Signature of the owner
or conductor

FORM M.P.G.T-4A
(See rule 7(2))

PASSENGER TICKET

Counterfoil

Foil

Serial No Book No Serial Book No

Owner of Taxable Vehicle Owner of Taxable Vehicle.

Fare Tax Fare Tax

Total Total

Date of issue Date of Issue

COUNTERFOIL

FORM M.P.G.T.-5
(See Rule 7(3))

COUNTERFOIL

FORM M.P.G.T.-5
See Rule 7(3))

SEASON TICKET.

Serial No..	Book No.....	Serial No..	Book No....
Vehicle No..		Vehicle No	
From To		From To	
Period for which valid		Period for which valid	
Fare charged Rs np ..		Fare charged Rs np ..	
Freight charged (if any) Rs .. np ..		Freight charged (if any) Rs .. np ..	
Total Rs np ..		Total Rs.. . . . np ..	
Tax charged Rs. np ..		Tax charged np ..	
Date		Date	

Signature of Owner or Conductor.

Signature of Owner or Conductor.

FORM M.P.G.T.-6
(See Rule 8)

GOODS RECEIPT

Serial No. Book No

- 1. Registration number of the vehicle
- 2. (a) Full name and Address of the consignor
- (b) Full name and Address of the consignee
-
- 3. (i) Place of despatch
- (ii) Destination
- 4. Description of the goods consigned
- 5. Weight of the goods consigned
- 6. (i) Freight charged Rs.
- (ii) Tax Rs. Total Rs.

Signature of consignor Signature of owner

Date Date

FORM M. P. G. T.—7

(See rule 13 (1))

FORM OF RETURN

Month and year to which the return relates District/Circle
 Name of Owner Registration number/Name/Particulars of Vehicle,
 Permit No. Route No. of trips per day admissible in the permit.....

Course of Journey	Total amount of fare/freight charged or chargeable in respect of the journey performed during the month	Total amount of tax payable	Particulars of tax deposited in Treasury			Remarks
			Amount	Challan No.	Date	
1	2	3	4	5		

Declaration

To the best of my knowledge and belief particulars furnished above are correct.

Note :— Part IV of the Challan to be enclosed with the return.

Signature of the Owner.

FORM M. P. G. T.—8

(See rule 14)

Register of tickets and goods receipts issued
(to be maintained by owner)

Month _____ Year _____

FARES				FREIGHTS			REMARKS
Date	Serial Nos. of ticket issued	Amount of Fares charged (excluding)	Amount of Tax charged on fares	Serial Nos. of receipt.	Amount of freights charged (excluding).	Amount of Tax charged on freights	
1	2	3	4	5	6	7	8

Total at the end of each month.

FORM M.P.G.T.-9
(See Rule 15)

Inspection Note Book
(Title Page)

1. Name of the Owner
2. Style of the business (if any)
3. Place of the business (if any)
4. Registration mark and number and other particulars allotted to the
Taxable vehicle
5. Route or routes or area in which journey performed

Note :— The Note Book shall be returned by the owner to the Assessing Authority when it is completed and a fresh one is opened or when the taxable vehicle discontinued to ply. When a Note Book is surrendered by an owner, the Assessing Authority shall grant him a receipt to that effect.

(Heading of each page of Inspection Note Book)

1. Date of Inspection
2. Name and Designation of the Inspecting Officer.
3. Name of the driver or conductor or other employee of the owner on duty on the Vehicle.
4. Details of Inspection.

Signature of the driver or conductor or other employee of the owner on duty on the vehicle.

Signature of the Inspecting Officer.

FORM M.P.G.T-10
(see rule 16(1))

(NOTICE FOR APPEARANCE)

OFFICE OF THE SUPERINTENDENT OF TAXES

..... District, Circle.

No. Date.....

Whereas

- (a) You, owner of taxable Vehicle have not furnished the return or/ and paid the tax for the month of 19
- (b) I am not satisfied that the return filed by you or/and the tax paid by you for the month (s) 19 has been correctly filed or/and paid.
- (c) I am satisfied that you have been liable to tax but wilfully failed to pay the same and it appears to me to be necessary to make an assessment under section of the Mizoram Passengers and Goods Taxation Act, 1988.

You are hereby directed to attend in person or by an agent at (place) at (time) and there to produce or cause thereto be produce at the said time place the documents specified below for the purposes of such assessment and to show cause on that date and that time why in addition to the tax to be assessed on you, a penalty not exceeding 1/2 times of the amount of tax should not be imposed upon you under section of the Act.

2. In the event of your failure to comply with this notice I shall proceed to assess the amount of tax due and impose the penalty as mentioned above, to the best of my judgement and without my further reference to you.

(Seal)

Signature of Superintendent
of Taxes

Date

..... District/Circle.

FORM No. M.P.G.T--11
(See Rule 16 (2))

ASSESSMENT ORDER SHEET

- (1) Name of Owner (with complete address)
- (2) Circle (3) Record No.
(4) Sub division.
- (5) Amount of fare returned.
- (6) Books Produced.
- (7) Section and Sub-section under which assessment made.. . . .

Date	Assessment Order	Remarks
------	------------------	---------

FORM M.P.G.T--12
(See rule 17 (2))

NOTICE OF DEMAND

Office of the Superintendent of Taxes District/Circle

No. Dated

To

You are hereby informed that the amount of tax or/ and penalty by you under the Mizoram Passengers and Goods Taxation Act, 1988 has been assessed as under :--

A. Tax assessed	Rs.
B. Penalty imposed	Rs.
Total of A&B	Rs.
Less amount paid already	Rs.
Net amount due	Rs.

You are hereby directed to pay the sum of Rs. (in figures) Rupees (in words) into Treasury/Sub-Treasury at (place) on or before (date) and furnished the receipt in proof of payment to this office on or before (date) failing which the said sum will be recovered from you as arrears of land revenue.

(Seal)

Signature... Superintendent of Taxes District/Circle

Date..

FORM M.P.G.T.- 13 (See rule 18)

NOTICE OF RE-ASSESSMENT

Office of the Superintendent of Taxes District/Circle.

No

Dated

To

.
.
.

Whereas, in consequence of definite information in my possession I have reasons to believe that the amount of tax assessed under the Mizoram Passengers and Goods Taxation Rules, 1988 for the year/period ending the 19 has been under assessed/escaped assessment.

I, therefore, propose to re-assess the said tax that has been under assessed/escaped assessment.

I, hereby require you to show cause by the (date).. why the contemplated action should not be taken in your case and to produce or cause to be produced on the said date, at (time) at (place), the relevant accounts and documents for my inspection.

Date.. . . . 19 (Seal of the Assessing Authority)

Signature Superintendent of Taxes District/Circle

FORM M.P.G.T.- 14
(See Rule 19 (1))

FORM OF APPEAL TO THE ASSISTANT COMMISSIONER OF TAXES

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 fare Rs.

Amount of tax assessed on reight Rs.

Amount of penalty imposed Rs.

Total :

The petition of of
. post office District. sheweth as follows :-

1. Under the Mizoram Passengers and Goods Taxation Act, 1988 your petitioner has been assessed on a fare of for the period from to
2. Under Section/sub-section of section of the Mizoram passengers and goods Taxation Act, 1988 a penalty of Rs. has been imposed on your petitioner.
3. The notice of demand which your petitioner received on and a certified copy of the order appealed against are attached.
4. Your petitioner received Rs. only as fare during the period and your petitioner is liable to pay a tax of Rs. only for the said period
5. Your petitioner did not receive any fare during the said period.

6. Your petitioner has made a return of fare received during the said period to the Office Superintendent under Section 6 of the Act, and has complied with all the terms of the notice served on him by the Superintendent under the Rules thereunder.

7. Your petitioner was prevented by sufficient cause from marking the return required by Section 6 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 the provisions of the Act and Rules there under as more particularly specified in the statement hereto annexed.

8. (Enter here the grounds on which you rely for the purpose of the 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 reassessment 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 assessed on me/ordered to be paid by me in respect of the assessment appealed against has been paid, vide Treasury Challan No date

Signature

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

Note :— Strike out whichever is not applicable

FORM M.P.G.T.-15
(See Rule 25)

FORM M.P.G.T.-15
(See Rule 25)

Book No
Voucher No
0042 - Taxes on Goods & Passengers (1)
101 - Tax Collection.

Book No
Voucher No
0042 - Taxes on Goods and Passengers (1)
101 - Tax Collection.

Refund payable to -
Assessment Record No -
Date of order directing refund -
Amount of refund -
Challan No. and date of original Payment -
Signature of Superintendent -
Signature of recipient of the Voucher -
Date of encashment -

Treasury/Sub-Treasury
Payable at the - 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 record No a refund of Rs is due to in respect of the refund period ending
2. Certified that the tax concerning which this 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	Officer in-charge of the Treasury/ Sub-Treasury
		The 19	The 19
		Examined	

Accountant.

FORM M.P.G.T.—18
(See rule 36)

NOTICE FOR REGISTRATION

Whereas in my opinion you are liable to pay tax under the Mizoram passengers and goods Taxation Act, 1988 you are hereby required either to apply for registration or to show cause at my office on _____ (date) at _____ (time) why, in addition to taking any other action under the provisions of the Act, you should not be registered as an owner under the Mizoram Passengers and Goods Taxation Rules, 1988.

Seal

Superintendent of Taxes,

Date

FORM M.P.G.T.—19
See rule 37 (1)

APPLICATION FOR REGISTRATION

To

The Superintendent of Taxes

I, son of residing at

.. . . . P.O. 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 3, doing business of plying Motor Vehicle/boat.

as/

in P.O. in thana

.. . . . of district and

with branches at hereby apply for a certificate of registration under the Mizoram Passengers and Goods Taxation Rules, 1988. We ply on Motor Vehicles/Boat in the District of and between the places mentioned below :—

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

Name (1)	Address (2)	age (3)	Father's name (4)	Home Address (5)
1.				
2.				
3.				
4.				

3. The business in respect of which this application is made has been registered with the Registrar of Companies/ Societies, Mizoram (if registered in any other state, name of such state on)

1. Here enter the name and style of the business
 * These paragraph are to be filled up only in cases of business other than a Company or Government Department.

** This paragraph is to be filled up only in case of a Joint Stock Company.

The above statements are true to the best of my knowledge and behalf.

Signature of applicant Designation.....

Head of the Office/Proprietor/Managing Partner of partners/Manager/Managing Director or Directors/Member/Principal Officer.

Dated at

The

Note :— Strike out whichever is not applicable

ACKNOWLEDGEMENT

Received an application in Form M.P.G.T. 19 from

for registration under Rule 37 of the Mizoram Passengers and Goods Taxation Rules, 1988.

Receiving Officer.

FORM M.P.G.T.-20
(See Rule 38(1))

CERTIFICATE OF REGISTRATION

Registration Mark No

Circle

This is to certify that son of

... .. residing at and doing the business of ply-
ing Motor Vehicles/Boats in the district has this day
of 19 been registered under rule 38 of the Mizoram Pas-
sengers and Goods Taxation Rules, 1988. He is liable to pay tax with effect
from

The owner's place of business

Description of taxable Vehicle-

Sl. No.	Distinctive number of vehicle	Station between which plied	Nature of use
(1)	(2)	(3)	(4)

Seal
Date

Superintendent of Taxes

* In case of vehicles registered under the Mizoram Motor vehicle Rules, give the registration number.

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