

Regd. No. NE 907



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

Vol. XVIII Aizawl Friday 21.7.1989 - Asadha 30, SE, 1911 Issue No. 64(A)

NOTIFICATION

NO. TXT. 132/84/33 the 21st July, 1989 In exercise of the powers conferred by section 4 of the Mizoram Passengers & Goods Taxation Act, 1988 read with Rule 11 of the Mizoram Passengers & Goods Taxation Rule, 1989, the Governor of Mizoram is pleased to order reduction of the existing lump sum tax payable on different classes of taxable vehicles fixed vide Govt. Notification No. TXT. 132/84/18-19 dated 31.1.1989 by 15 (fifteen) percent for the fiscal years 1988-89 and 1989-90

2. The Governor of Mizoram is further pleased to waive all penalties imposed on any owner or class of owners for late payment of the tax prior to issue of this Notification as provided in section 10 of the Act.

Any amount of tax already paid in excess of the reduced rates including penalty shall be refunded or adjusted against the tax if any, payable by the owner or class of owners for any subsequent return period if the owner or class of owners so desire in the manner prescribed by section 28 of the Act read with Rules 24, 25 and 26 of the Rules.

3. The rates of lump sum tax payable by any owner or class of owners as fixed vide Notification No. TXT.132/84/18-19 dated 31.1.1989 shall however be again effective from the fiscal year 1990-91 onwards.

Rin Sanga,
Secretary to the Govt. of Mizoram,
Excise & Taxation Department.