

Regd. No. NE 907



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

Vol. XIX Aizawl Monday, 19. 2. 1990 Magha 30. S.E. 1911 B.S. No. 12(A)

NOTIFICATION

No. F. 13016/5/COMTAX-88/19, the 19th February, 1990. In pursuance of rule 90 of the Mizoram Sales Tax Rules, 1990, it is hereby notified for general information that dealers liable to pay tax under the Mizoram Sales Tax Act, 1989 (Act No. 8 of 1989) but having no place of business in Mizoram shall be registered and assessed by the Superintendent of Taxes, Aizawl Circle-I, Aizawl.

No. F. 13016/5/COMTAX-88/16, the 19th February, 1990. In pursuance of rule 20(1) of the Mizoram Sales Tax Rules, 1990, it is hereby notified that all dealers making the first stage of sale within Mizoram shall furnish true and correct return of their total turnover from sale of goods notified by the Government vide Notification No. TXT. 136/86/141 dt. 1st. February, 1990 to the Superintendent of Taxes of their area in Form IV of the said Rules for and within the period shown below:-

- (a) For the quarter ending 30th. June, '90 — within 31st. Aug. '90
- (b) For the quarter ending 30th. Sept. '90 — within 30th. Nov. '90
- (c) For the quarter ending 31st. Dec., '90 — within 31st. Jan. '91
- (d) For the quarter ending 31st. Mar., '91 — within 30th. Apr. '91

All other subsequent returns shall be submitted as specified in rule 20(1) of the said Rules as shown below :-

- (a) For the quarter ending 31st. March — 30th. April.
- (b) For the quarter ending 30th. June — 31st. July.
- (c) For the quarter ending 30th. Sept. — 31st. October.
- (d) For the quarter ending 31st. Dec., — 31st. January.

No. F. 13016/5/COMTAX-88/15, the 19th February, 1990. In pursuance of rule 6 of the Mizoram Sales Tax Rules, 1990, it is hereby notified for general informa-

tion that dealers who are liable to pay tax under the provisions of the Mizoram Sales Tax Act, 1989 (Act No. 8 of 1989) shall apply for registration under section 9 and 11 of the said Act to the Superintendent of Taxes of their area within 31st. May 1990.

No. F. 13016/5/COMTAX-88/17, the 19th February, 1990. In exercise of the powers conferred upon him Under section 58 of the Mizoram Sales Tax Act 1989 (Act No. 8 of 1989) read with rule 4 of the Mizoram Sales Tax Rules, 1990, the Commissioner of Taxes, Mizoram hereby delegates powers under the sections mentioned in column 2 of the table below to the Officers specified in column 3 being persons appointed under sub-section (1) of section 8 of the said Act subject to the condition that powers so delegated shall be exercised only within the jurisdiction specified against them as mentioned in column 4.

T A B L E

Sl No.	Section	Designation of Officers	Area in which power is to be exercised.
1	2	3	4
1.	12, 19 (1) & (2) 41, 42.	Asst. Commissioner of Taxes.	State of Mizoram.
2.	9, 10, 12, 15(2) 16, 17, 18, 19, 22, 24(2), 26(2), 41,42,47,49(1), 50,51 and 54.	Superintendent of Taxes, Aizawl Circle-I	The areas covered by Aizawl Circle-I
		Superintendent of Taxes, Aizawl Circle-II	The areas covered by Aizawl Circle-II
		Superintendent of Taxes, Lunglei	The areas covered by Lunglei and Chhimituipui District.
3.	50 and 51	Inspector of Taxes	within their respective charge area.

Rin Sanga,
Commissioner of Taxes,
Mizoram : Aizawl.