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EXTRA ORDINARY

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NOTIFICATION

No. TXT. 136/86/145-148, the 8th March, 1990. In continuation to this Department Notification No. TXT.136/86/143 dt. 1st February, 1990 issued in exercise of the powers conferred under section 20 of the Mizoram Sales Tax Act, 1989 restricting delivery or transport of notified goods from any railway station, steamer station, airport, post office or any other place within Mizoram without the previous sanction of the competent authority, the Governor of Mizoram is pleased to :-

- (1) order that the restriction shall not apply to any consignment of notified goods which does not exceed -
- | | |
|---|-----------------------|
| (a) in case of goods sold by quintal and kilogram..... | 5 kilogram in weight. |
| (b) in case of goods sold by litre..... | 5 litre by volume. |
| (c) in case of goods sold by metre..... | 5 metres in length. |
| (d) in case of goods sold by pieces..... | 1 in number. |
| (e) in case of goods sold by gross..... | 1 gross in number. |
| (f) in case of goods sold by dozen..... | 1 dozen in number. |
| (g) in case of goods sold by pair..... | 1 pair |
| (h) in case of goods sold by bundle..... | 1 bundle |
| (i) in case of precious stones, namely-diamonds, emeralds, rubies, real pearls, and Sapphires synthetic or artificial precious stones. pearl, artificial or cultured... | 1 gram in weight. |

(2) appoint the Superintendent of Taxes as competent authority to grant permission allowing the transport or delivery of consignment of notified goods within their respective jurisdiction. An application for grant of permit for transport or delivery of consignment of goods shall be made in form appended at Appendix 'A' by a dealer effecting the transport or delivery of the consignment of the notified goods to the Superintendent of Taxes of his area. The permit shall be granted by the said authority in form appended at Appendix 'B' on satisfying himself that there is no contravention of the provisions of the Mizoram Sales Tax Act, 1989 (Act No. 8 of 1989)

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

APPENDIX - 'A'

Application of Permit

To

The Superintendent of Taxes,

As required under the provisions of the Mizoram Sales Tax Act, 1989 and the Rules made thereunder, I/We hereby declare that the following consignment of (here insert the names of notified goods) is being imported into Mizoram by road/rail/air and apply for a permit to transport the same by road/rail/air.

- (a) Description of notified goods :
- (b) Quantity :
- (c) Value :
- (d) Seller's/Consignor's Invoice No. and date :
- (e) Mode of transport :
- (f) Railway Receipt or Bill of lading or Air Note Number :
- (g) Place from which the notified goods are being despatched :
- (h) Destination :
- (i) Name and Address of the seller/ consignor.
- (j) Name and address of the consignee :
- (k) Remarks, if any :

I/We hereby declare that I/We/am/are registered dealer under the Mizoram Sales Tax Act, 1989, (Act No. 8 of 1989) 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 above goods and to pay tax on the sale thereof in accordance with the provisions of the said Act.

Name of dealer
 (in full)
 Address
 Signature of the Applicant.....
 Status of the Applicant.....
 Date.....

- Note : (1) A separate application should be made for each different consignment and for different destination.
- (2) The application should be signed by the same person signing an application for registration as provided in rule 9.

APPENDIX - 'B'

DELIVERY/TRANSPORT PERMIT

No.....

Date.....

I hereby permit the transport/delivery of consignment of notified goods detailed below.

This permit will be valid for from the date of issue.

Seal.....

Signature of Superintendent of Taxes

Date.....

.....(Circle)

DETAILS OF CONSIGNMENTS :-

- (a) Description of notified goods :
- (b) Quantity :
- (c) Value :
- (d) Seller's/Consignor's Invoice No. and date
- (e) Mode of transport :
- (f) Railway Receipt or Bill of lading or Air Note Number.
- (g) Place from which the notified goods are being despatched :
- (h) Destination :
- (i) Name and address of the seller/consignor.
- (j) Name and address of the consignee :