



# The Mizoram Gazette

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### NOTIFICATION

No. LJD.8/90/15 the 31st March, 1990. The following Act of the Mizoram Legislative Assembly, which received the assent of the Governor is hereby published for general information.

The Mizoram Act No. 4 of 1990  
The Mizoram Professions, Trades, Callings and Employments  
Taxation (Amendment) Act, 1990

(Received the assent of the Governor of Mizoram on the 31st March, 1990)

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ACT

THE MIZORAM PROFESSIONS, TRADES, CALLING AND EMPLOYMENTS  
TAXATION (AMENDMENT) ACT, 1990.

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ACT

Further to amend the Mizoram Professions, Trades, Calling and Employments Taxation Act, 1963 as amended from time to time (hereinafter referred to as the principal Act.)

Be it enacted by the Legislative Assembly of Mizoram in the Forty-first year of Republic of India as follows :-

- Short title, extent and commencement.
- (1) This Act may be called the Mizoram Professions Trades, Callings and Employments Taxation (Amendment) Act, 1990.
  - (2) It shall have the like extent as the Principal Act.
  - (3) It shall come into force on the first day of April, 1990.

- Substitution of new Schedule for the Act of 1963.
2. For the Schedule to the Mizoram Professions, Trades, Callings and Employments Taxation Act, 1963 the following Schedule shall be substituted, namely -

**THE SCHEDULE**  
( See Section 4 )

| Sl. No. | Class of persons  | Rate of Tax             |
|---------|---|-------------------------|
| 1       | 2   | 3                       |
| 1.      | Salary and wages earners<br>Where the total gross annual income | Amount of tax per annum |
| (1)     | Does not exceed Rs.10,000/-                                     | - NIL -                 |
| (2)     | Exceeds Rs.10,000/-but does not exceed Rs 15,000/-              | Rs. 100/-               |
| (3)     | Exceeds Rs.15,000/-but does not exceed Rs 20,000/-              | Rs. 150/-               |
| (4)     | Exceeds Rs.20,000/-but does not exceed Rs 25,000/-              | Rs. 200/-               |
| (5)     | Exceeds Rs.25,000/-but does not exceed Rs 35,000/-              | Rs. 250/-               |
| (6)     | Exceeds Rs.35,000/-but does not exceed Rs 50,000/-              | Rs. 300/-               |

| No. | Class of persons  | Rate of Tax |
|-----|---|-------------|
| 2   | 3   | 3           |
| 7)  | Exceeds Rs. 50,000/- but does not exceed Rs. 75,000/-     | Rs. 500/-   |
| 8)  | Exceeds Rs. 75,000/- but does not exceed Rs. 1,00,000/-   | Rs. 750/-   |
| 9)  | Exceeds Rs. 1,00,000/- but does not exceed Rs. 1,50,000/- | Rs. 1,000/- |
| 0)  | Exceeds Rs. 1,50,000/- but does not exceed Rs. 2,00,000/- | Rs. 1,500/- |
| 1)  | Exceeds Rs. 2,00,000/- but does not exceed Rs. 2,50,000/- | Rs. 2,000/- |
| 2)  | Exceeds Rs. 2,50,000/-                                    | Rs. 2,500/- |

- 2.(1) Legal practitioners including solicitors and notaries public :
- 2) Medical practitioners including medical consultants and dentists ;
- (3) Technical and professional consultants including Architects, Engineers, chartered Accountants, Actuaries, management consultants and tax consultants, Accountants ; whose standing in profession of any of the professions mentioned above is -
- a) 3 years, or less -Rs. 200/- per annum
- b) above 3 years, but less than 5 years -Rs. 300/- per annum
- c) 5 years or more, but less than 10 years -Rs. 400/- per annum
- d) 10 years and above -Rs. 500/- per annum

3. Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or loss Assessors registered or licensed under the Insurance Act, 1938 whose standing in the profession any such profession is-
- |   |                     |
|---|---------------------|
| (i) 3 years or less                           | -Rs. NIL            |
| (ii) above 3 years, but less than 5 years     | -Rs. 150/-per annum |
| (iii) 5 years or more, but less than 10 years | -Rs. 300/-per annum |
| (iv) 10 years and above                       | -Rs. 500/-per annum |
4. (i) Estate Agents or promoters or brokers or Commission Agents or del credere agents or marchantile agents. -Rs. 500/-per annum
- (ii) Directors (other than nominated by Government) or companies registered under the Companies Act, 1956.
- (iii) Contractors/Suppliers of all descriptions/ classes engaged in any work whose gross business in a year is -
- |   |                      |
|---|----------------------|
| (a) less than 50,000/-                                    | NIL                  |
| (b) Rs. 50,000/- or more but less than Rs. 2,50,000/-     | Rs. 200/-per annum   |
| (c) Rs. 2,50,000/- or more but less than Rs. 5,00,000/-   | Rs. 500/-per annum   |
| (d) Rs. 5,00,000/- or more but less than Rs. 10,00,000/-  | Rs. 1,000/-per annum |
| (e) Rs. 10,00,000/- or more but less than Rs. 20,00,000/- | Rs. 1,500/-per annum |
| (f) Rs. 20,00,000/- and above                             | Rs. 2,500/-per annum |

**EXPLANATION:-** For the purpose of this entry, "gross business" shall mean the aggregate of the amounts of the valuable consideration or part thereof receiveable during the immediately preceding year in respect of a contract or contracts executed wholly or partly during such year.

5. (i) Any dealer whose annual gross turnover or income on all sales is-
- |  |                      |
|--|----------------------|
| (a) Less than Rs. 20,000/-                                 | NIL                  |
| (b) Rs. 20,000/- or more but not exceeding Rs. 50,000/-    | Rs. 100/-per annum   |
| (c) Rs. 50,000/- or more but not exceeding Rs. 2,00,000/-  | Rs. 250/-per annum   |
| (d) Above Rs. 2,00,000/- but not exceeding Rs. 5,00,000/-  | Rs. 500/-per annum   |
| (e) Above Rs. 5,00,000/- but not exceeding Rs. 10,00,000/- | Rs. 700/-per annum   |
| (f) Above Rs. 10 Lakhs but not exceeding Rs. 20 Lakhs      | -Rs. 1000/-per annum |
| (g) Above Rs. 20 Lakhs but not exceeding Rs. 25 Lakhs      | -Rs. 1500/-per annum |
| (h) Above Rs. 25 Lakhs                                     | -Rs. 2500/-per annum |

**EXPLANATION :** For the purpose of this entry, "annual gross turnover" shall mean the turnover of sales made during the year immediately preceding the year of assessment.

6. (i) Owners or lessees of petrol/diesel filling stations and service stations agents and distributors including retail dealers of liquefied petroleum gas. - Rs. 700/- per annum
- (ii) Mills owners of Rice/Atta/Flour/Oil other than cottage and tiny units as notified by Govt. from time to time. - Rs. 300/- per annum
- (iii) Owners of occupiers of distillers, breweries and bottling plants. - Rs. 700/- per annum
- (iv) Licensed foreign liquors vendors and employer of residential hotels below three starred category and above. - Rs. 1000/- per annum
- (v) Employers of residential hotels below three starred category. - Rs. 500/- per annum
- (vi) Owners, licenses or lessees as the case may be of
- (a) Video parlours and video rental libraries - Rs 500/- per annum
- (b) Cinema Houses and theatres - Ks 500/- per annum
- (c) Cold storages. - Rs 500/- per annum
- (d) Meat processing units. - Rs 500/- per annum
7. Holders of permits for transport vehicles, granted under Motor Vehicle Act, 1988, which are issued or adopted to be used for hire or reward—Where any such person holds permit or permits for any Taxis light commercial vehicles, Truck or Buses -
- (i) in respect of each taxi or light commercial vehicle - Rs. 100/-per annum
- (ii) in respect of each Truck or Bus - Rs. 100/-per annum
8. Individuals, clubs Association/organisation or institutions conducting chit Funds and Lotteries. - Rs. 500/-per annum
9. Banking Companies as defined in the Banking Regulation Act. 1949. - Rs. 1000/- per annum
10. Companies registered under the Companies Act, 1956, and engaged in any Professions Trades or Callings. - Rs. 1000/-per annum
11. Partnership firms when engaged in any Professions, trades or callings. - Rs. 500/-per annum

12. Person other than those mentioned in any professions, trades, callings, or employments and in respect of whom a notification is issued under section 3 of this Act.

- Rate of tax shall
- be as may be fixed
- by notification not
- exceeding Rs 2,500/-
- per annum.

Notwithstanding anything contained in this Schedule where a person is covered by more than one entry in the Schedule, the highest rate of tax specified under any of these entries shall be applicable in his case".

K.N. Srivastava.  
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