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NOTIFICATION

No. TXT.136/86-160, the 17th May, 1990. The Mizoram-Sales Tax Rules, 1990 is hereby ordered to be published in the Mizoram Gazette Extra Ordinary issue for wide public information.

The Rules, shall be deemed to have come into force from 1.4.1990.

By order etc

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

THE MIZORAM SALES TAX RULES 1990

In exercise of the powers conferred under Section 60 of the Mizoram Sales Tax Act, 1989, (Act No. 8 of 1989), the State Government hereby make the following rules, namely —

1. Short title, extent and commencement :

- (1) These rules may be called the Mizoram Sales Tax Rules, 1990.
- (2) It shall extend to the whole of Mizoram.
- (3) It shall come into force at once.

2. In these rules, unless the context otherwise requires -

- (a) "Act" means the Mizoram Sales Tax Act, 1989;
- (b) "Agent" means a person authorised in writing by a dealer to appear or act on his behalf before a Superintendent, an Assistant Commissioner, a Deputy Commissioner, the Commissioner or the Board as the case may be, being -
 - (i) a relative of the dealer,
 - (ii) a person regularly employed by the dealer;
 - (iii) a Barrister-at-law or Solicitor or any other person entitled to plead in any Court of law in India, or
 - (iv) a person who has been enrolled as a registered Accountant in the register of Accountants maintained by the Central Government under the Auditor's Certificate Rules, 1932, or holds a restricted Certificate under the Restricted Certificate Rules, 1932 or has passed any accountancy examination recognised in this behalf by the State Government;
- (c) "Assistant Commissioner" means an Assistant Commissioner of Taxes referred to in Rule 3, and any person appointed by that designation by the State Government under Section 8;
- (d) "Deputy Commissioner" means a Deputy Commissioner of Taxes referred to in Rule 3 and any person appointed by that designation by the State Government under Section 8;
- (e) "Form" means a form prescribed in the Schedule appended to these rules;
- (f) "Government Treasury" means in respect of a dealer, the treasury and sub-treasury as the case may be, of the area where the dealer's place of business or, if he has more than one such place, his chief branch or head office is situated;
- (g) "Inspector" means the Inspector of Taxes referred to in Rule 3 and any person appointed by that designation by the State Government under Section 8;
- (h) "Place of business" means any place where a dealer sells any goods or keeps accounts of sales;
- (i) "Return period" means the period for which returns are prescribed to be furnished by a dealer;
- (j) "Rule" means a rule of these rules;
- (k) "Section" means a section of the Act;

(l) "Superintendent" means in respect of a dealer a Superintendent of Taxes referred to in rule 3 and any person appointed by that designation by the State Government under section 8 and within whose jurisdiction the dealer's place, the Superintendent within whose jurisdiction the Chief Branch or Head Office in Mizoram of such business is situated or if the dealer has no place of business within the State of Mizoram the Superintendent who has been so notified by the Commissioner under rule 4.

3. Taxing Authorities— There shall be the following Taxing Authorities to assist the Commissioner, namely—

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

4. Subject to the provisions of the Act and the Rules made thereunder, the Commissioner may, by notification in the Official Gazette, delegate the powers to be exercised by above classes of officers and shall by like notification specify the area in which powers are to be exercised by each of the above classes of officers.

5. Certificate of Export — (1) A dealer shall, in support of his claim that he is not liable to pay tax under this Act in respect of any sale of such goods on the ground that the sale of those goods is a sale in the course of export of those goods out of the territory of India within the meaning of sub-section (3) of Section 5 of the Central Sales Tax Act, 1956, furnish to the Superintendent upto the time of assessment, a certificate of Export in Form XXI duly filled and signed by the exporter along with the evidence of export of such goods.

(2) The exporter who wants to purchase goods for export out of the territory of India from a registered dealer free of tax shall obtain from the Superintendent, a blank form of certificate of Export in Form XXI referred to in sub-rule (1) for furnishing the same to the selling dealer. A price of rupee one, payable in Court fee stamps, shall be charged for each form of Certificate of Export:

Provided that where the exporter cannot obtain the form specified in this rule from any Superintendent on the ground that he is not liable to registration under the Act or has no place of business in the State he may obtain the form from such Superintendent as may be specified by the Commissioner and all the provisions of the Act and Rules shall apply accordingly to the said exported.

- (3) Every such exporter shall maintain in a register in Form XXII due account of every certificate of export received from the Superintendent and if any such certificate is lost, destroyed or stolen, he shall report the same to the Superintendent immediately and shall make appropriate entry in the remarks column of the register in Form XXII and take such other steps to issue public notice of the loss, destruction or theft as the Commissioner may direct.
- (4) The register in Form XXI shall be kept in the place of business of the exporter and shall at all reasonable times be open to inspection by the Commissioner or by any of the officers appointed under Section 8 to assist the Commissioner.
- (5) The certificate in Form XXI referred to in sub-rule (1) will be issued in triplicate. Two copies duly filled in and signed by the purchasing exporter shall be furnished to the selling dealer and the order one retained by the purchasing exporter.
- (6) One of the two copies of the certificate furnished to the selling dealer shall be submitted by the selling dealer as specified in Sub-rule (1).
- (7) Unused certificate remaining in stock with an exporter on the termination or cancellation or fulfilment of his agreement of export shall be surrendered to the Superintendent immediately thereafter.
- (8) No exporter to whom a certificate of export is issued by the Superintendent shall transfer the same to another person except for the purpose of sub-rule (1).
- (9) A certificate in respect of which a report has been received by the Superintendent under sub-rule (3) shall not be valid for the purpose sub-rule (1).
- (10) The Commissioner shall from time to time publish in the Official gazette, particulars of the certificate in respect of which report is received under sub-rule (3).
- (11) The Commissioner may by notification declare that certificate of export of a particular series, design or colour shall be deemed obsolete and invalid with effect from such date as may be specified in the notification.
- (12) When a notification declaring certificates of a particular series, design or colour obsolete and invalid is published under sub-rule (11), every exporter shall, on or before the date with effect from which the certificates are so declared obsolete and invalid, surrender to the Superintendent all unused certificates of that series, design or colour which may be in his possession and obtain in exchange such new certificates as may be submitted for the certificates declared obsolete and invalid.

Provided that new certificates shall not be issued to exporter until he has rendered account of the old certificates lying with him and returned the balance, if any, in his hand to the Superintendent.

6. **Registration** :— An application for registration under section 9 or section 11 of the Act, shall, on commencement of the Act, be made within such time as may be notified by the Commissioner in the official gazette and thereafter, be made within one month from the date of liability to pay tax under section 3 of the Act. The application shall be addressed to the Superintendent in Form I.
7. A dealer required under Section 10 to register shall apply for registration to the Superintendent in Form I.
8. An application for registration shall amongst other particulars specify :
 - (1) the name and style, location and branches, if any, of the business ;
 - (2) the class or classes of goods ordinarily purchased for purpose of resale in the State;
 - (3) the class or classes of goods, if any, manufactured for sale in the State;
 - (4) the class or classes of goods imported from outside the State for the purpose of sale in the State;
 - (5) the gross turnover of the business during the preceding twelve months and.
 - (6) the language in and the year for, which accounts are maintained.
9. An application for the registration shall be signed and verified in the case of—
 - (a) individuals, by the proprietor of the business;
 - (b) an association of persons, by an adult member or the principal officer;
 - (c) a firm, by the managing partner or an adult partner of the firm;
 - (d) a Hindu undivided or joint family, by the manager or karta or any adult member of the family;
 - (e) a Company, by the managing director, or any director of the Company or Secretary, Manager or a Principal Officer or Chief Executive Officer of the Company in India;
 - (f) any Government Department, by the head of the office.
10. The person making an application for registration shall specify the capacity in which the application is made, signed and verified.
11. The certificate to be granted under Section 12 shall be in Form-II.
12. The particulars to be specified in the certificate shall so far as possible, be described in the same terms as are used in the application for registration.

13. Each certificate shall bear a number and distinctive registration 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.
14. A certificate shall be issued for such place of business and it shall be kept at the place of business to which it relates.
15. Any dealer may obtain, on payment of the fee referred to in Rule 89, a duplicate copy of any certificate which has been issued to him and which may have been lost, destroyed or defaced.
16. Where a registered dealer applies for cancellation or amendment of his certificate of registration, he shall submit the certificate with his application to the Superintendent.
17. When a registered dealer furnished any information as required by section 56, he shall send, along with his report, the certificate of registration to the Superintendent for amendment, cancellation or replacement, as the case may be
18. (a) A register of certificate of registration issued shall be maintained by the Superintendent in Form-III.
(b) A General Index Register of dealers shall be maintained by Superintendent in Form-XVII.
19. Returns:- Every registered dealer shall furnish return of his total turnover under section 15 to the Superintendent in Form IV.
20. (1) The returns, during the first year of the operation of the Act shall be furnished for such period and within such time as may be notified by the Commissioner in the Official Gazette and thereafter quarterly as shown herein below so as to reach the Superintendent of Taxes on or before the date noted against each quarter as specified below :
 - (a) For the quarter ending 31 st March..... 30th April.
 - (b) For the quarter ending 30 th June 31st July.
 - (c) For the quarter ending 30 th Sept 31st Oct.
 - (d) For the quarter ending 31 st Dec 31 st Jan.

Provided that the Commissioner, Deputy Commissioner or Superintendent of Taxes may, by an order in writing, direct any dealer to submit returns for the period less than the quarter or a month within such date as may be specified in the order and may likewise at any time modify or annul his order.

- (2) A dealer may, within 30 days of the end of every month voluntarily submit the return of that month duly accompanied by a treasury challan as a token of payment of the tax whereupon such a dealer shall be entitled to a rebate of 1/2 per cent of the tax deposited for that month. Such rebate may be adjusted by deduction from the tax due for that month before payment of the tax.

21. Submission of statement of consignees - A dealer who claims exemption on account of transfer of goods to his head office or branches or commission agents shall furnish a statement along with the return in the following form.

Statement showing the names of consignees and particulars of goods consigned.

Sl. No.	Name of the consignee with full address	Particular of goods sent	Whether on account of transfer of stock to his branch/head office or commission agent	No. and date of (1) Rail-way receipt (2) Steamer receipt (3) Air Advice note (4) Motor way bill	Value of the goods despatched	Re-marks
1	2	3	4	5	6	7

Date

Signature of dealer.

- 21-A. Submission of statement of consignors - A dealer who has obtained goods from outside the State shall furnish a statement along with return in the following form : Statement showing the names of consignors and particulars obtained.

Sl. No.	Name of the consignor with full address.	Particulars of goods received.	Whether received on account of transfer of stock to his branch or head office or commission	No. and dt. of (1) Rail-way receipt (2) Steamer receipt (3) Air Advice note (4) Motor way bill.	Value of goods obtained.	R E M A R K S
1.	2	3	4	5	6	7

Date.....

Signature of dealer.

22. All return required to be furnished shall be signed and verified as in the case of an application for registration under rules 9 and 10.
23. The notice referred to in sub-section (2) of section 15 shall be issued and served in Form-V.

24. The return required to be furnished under sub-section (2) of section 15 shall be furnished in the manner indicated in rule 19 and for such period and within such time as may be specified in the notice.
25. Any dealer who is required to furnish return under these rules may deduct from the aggregate of the sale prices of a subsequent return period;
 - (a) the sale-prices of all goods returned to the dealer by the purchasers of such goods within a period of six months from the date of delivery of the goods.

Provided that satisfactory evidence of such return of goods and of refund or adjustment in accounts of the sale price thereof is produced before the authority competent to assess or, as the case may be, re-assess the tax payable by the dealer under the Act, or

- b) the sale prices or parts of sale prices which are certified by a Chartered Accountant to have become irrecoverable and to have been written off as bad debts during that period and in respect of which the tax has already been paid.
26. Assessment—Assessment orders passed under the provision of the Act shall be made in Forms-VI and VII.
27. In determining the amount of turnover, fraction of a rupee below fifty paise shall be ignored and a fraction of a rupee equal to or exceeding fifty paise shall be taken as a whole rupee.
28. In determining the amount of tax payable or in allowing any refund under this Act, an amount equal to or less than two paise shall be ignored and an amount more than two paise shall be taken as five paise.
29. Appeals—An appeal under Section 32 shall lie to the Assistant Commissioner of Taxes (Appeals)
Provided however that in any case or class of cases the Commissioner may, by order in writing direct that the appeals under this rule shall lie, to such Assistant Commissioner of Taxes as may be specified in such order.
30. An appeal against an original order of the Assistant Commissioner shall lie to the Commissioner.
31. A memorandum of appeal may be presented to the Appellate Officer by the appellant or by an agent or it may be sent by post.
32. The memorandum of appeal shall be in duplicate in Form-XVI
33. The memorandum of appeal shall be accompanied by a copy of the order appealed against and by the fee prescribed in Rule 83.
34. The memorandum of appeal shall be signed, verified and endorsed by the appellant or his agent to the following effect:

- (a) that the tax and interest admitted to be due has been paid, and.
 - (b) that to the best of his knowledge and belief the facts set out in the memorandum are true.
35. Where an appellant does not comply with any of the requirements of rules 32, 33 or 34 in presenting the appeal, it may be summarily rejected.
36. Where an appeal is not disposed of under Rule 35, a date and place for hearing shall be fixed as required by sub-section (3) of Section 32.
37. Pending the final decision of an appeal or application for revision, the recovery of any tax, penalty or interest under the Act, and not admitted by the assessee to the due from him shall be stayed, if so directed by the appellate or revisional authority, and not otherwise, on such terms or conditions as may be specified in the direction.
38. Revision—A petition for revision under sub-section (2) of section 33 shall contain the following particulars:
- (a) a statement of the facts of the case;
 - (b) a reference to the particular 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.
39. A petition for revision shall be presented, signed, verified and endorsed as in the case of an appeal. It shall be accompanied by a copy of the order objected to and by the fee prescribed in rule 83.
40. A petition for revision may be summarily rejected where the requirements of rules 38 or 39 are not complied with on presentation of the petition.
41. Where a petition for revision is not disposed of under rule 40, a date and place shall be fixed for hearing.
42. The revisional authority may from time to time adjourn the hearing and make, or cause to be made such further enquiry as may be deemed necessary.
43. Appeal to the Board—The memorandum of appeal to the Board shall be in duplicate and in Form—XIII.
44. The memorandum of appeal to the Board shall be accompanied by the order appealed against.
45. The memorandum of appeal to the Board shall be signed, verified and endorsed by the appellant or his agent to the effect that to the best of his knowledge and belief the facts set out in the memorandum are true and that the tax and interest admitted to be due has been paid.

46. Where an appellant does not comply with any of the requirements in rules 43,44 or 45 in presenting the appeal, it may be summarily rejected.
 47. Where an appeal to the Board is not disposed of under rule 46, a date and place for hearing shall be fixed as required by sub-section (4) of section 34.
 48. Reference : A petition for reference shall contain the following particulars :
 - (a) a statement of the facts of the case;
 - (b) a reference to the particular order in respect of which a reference is applied for;
 - (c) the grounds on which the petition is filed, and
 - (d) a clear statement of the questions of law desired to be referred.
 49. Notice of demand—The notice of demand shall be in Form VIII.
 50. Payment, Methods of—The dues referred to in section 37 or section 39 shall be paid direct into the Government Treasury by Challans unless otherwise provided by notification by the State Government.
 51. If a dealer does not submit the return and pay the amount of tax due from him within the dates specified in rule 20 (1) or the proviso thereto, he shall be liable to pay simple interest at the rate of six percent per annum on the amount of the tax assessed from the first day from second month of the end of the quarter or period, as the case may be, to which return may relate ; the rate of interest shall be 12 percent per annum from the first day of the third month and 24 per cent per annum from the first day of the fourth month and the succeeding months of the period during which the tax payable for the quarter/period remains unpaid :
- Provided that where a dealer has paid a part of the tax due on any date after the expiry of 30 days of the end of each quarter, he shall be liable to pay interest at the appropriate rates on the whole of the assessed amount of tax upto the date of part payment and thereafter on the balance tax payable.
52. The amount of tax determined to be due under section 37 (4) (b) is the amount due at the close of each quarter or period and the interest above mentioned shall be levied in the manner as provided for in rule 51 and the proviso thereto.
 53. Challans for making payment shall be in Form - IX and shall be obtainable at any Government Treasury or at the Office of the Superintendent.
 54. Challans shall be filled in quadruplicate. Two copies duly signed as proof of payment shall be returned to the dealer, and the other two retained by the treasury.

55. One of the copies retained by the Treasury or Sub-treasury shall be transmitted to the Superintendent on the following the day of payment.

Every Treasury and Sub-treasury shall send an advice list to the Superintendent of the area by the 5th day of every month showing the amount received in the previous month. The advice list shall contain the challan number and date, the name of the dealer and the amount paid.

56. One copy of the receipted challan returned to the dealer shall be attached by him to the returns referred to sub-sections (2) or (3) of section 37.

57. Every Superintendent shall record the receipt of challans in his Daily Collection Register indicating the number, date and amount of each Challan. The Daily Collection Register shall be maintained in Form - XI.

58. Every Superintendent shall maintain Demand, Assessment and Collection Register in Form - X.

59. Refund—An application for refund shall be made to the Superintendent and shall include, amongst other, the following particulars:

- (a) the name and style of the business together with number of the certificate of registration.
- (b) Period of assessment for which refund is claimed.
- (c) the amount of dues already paid together with challan No. and the date of payment, and
- (d) the amount of refund claimed and the grounds thereof.

60. An application for refund shall be signed, verified and presented as in the case of and application for registration.

61. No claim to any refund shall be allowed unless it is made within three years from the date of the original order of assessment or within three years of the final order passed on appeal, revision or reference, as the case may be, in respect of such assessment.

62. When the Superintendent is satisfied that the refund claimed is due wholly or in part, he shall, subject to the provision of rule 66, record an order sanctioning the refund.

63. When an order for refund has been passed, refund voucher in Form—XII shall be issued in favour of the claimant, if he desires payment in cash. An advice list shall, at the same time, forwarded to the Treasury Officer concerned.

64. When the claimant desires to adjust the amount of refund due to him against any amount payable by him, the Superintendent shall set off the amount to be refunded or any part thereof against the tax, if any, remaining payable by the claimant.

65. A register shall be maintained in Form—XIV wherein particulars of all applications for refund and the orders passed thereon shall be entered.
66. When the amount to be refunded exceeds two thousand rupees, the applications together with relevant records shall be submitted to the Asstt. Commissioner for orders.
67. Prosecution and composition of offences.— A register in Form—XV shall be maintained showing the prosecution instituted and offences compounded under the Act.
68. When an order is recorded under section 47 accepting any sum, by way of composition of the offence from any dealer the order shall specify the —
 - (a) time within which the money is to be paid into a Government Treasury.
 - (b) date by which the proof of such payment is to be produced, and
 - (c) authority before whom such proof is to be produced.
69. The sum referred to in rule 68 shall be paid by the dealer to a Government Treasury in the manner indicated in rules 50 and 54 and a receipted copy of the challan shall be produced by him in proof of payment.
70. Maintenance, preservation and inspection of account etc.— In issuing a direction under sub-section (1) of section 49, strict regard shall be had to the necessity of not disturbing the accounting procedure of the dealer or the work of his staff any more than is absolutely necessary for the purpose of applying and adequate check.
71. Accounts referred to in sub-section (2) of section 49 shall be preserved for a period of eight years.
72. The dealer shall, when so required by the customer furnish a cash memo, which shall state the amount of tax.
73. In requiring the production by any dealer of his accounts or documents etc. strict regard shall be had to the necessity of not disturbing the business of the dealer or the work of his staff any more than necessary for the purpose of ascertaining the required information.
74. Unless the authority acting under sub-section (2) of section 50, in his discretion, deems it necessary to make a surprise visit, he shall give reasonable notice, in writing to the dealer of his intention to inspect the accounts, registers document or stock of goods of such dealer and in fixing the date, time and place for the purpose due regard shall as far as possible be paid to the convenience of the dealer.
75. Account register or documents seized under sub-section (3) of section 50 shall not be retained by authority seizing them for more than three months without the written sanction of the Assistant Commissioner.

76. Information to be furnished.— The information required to be furnished under section 56 shall be furnished to the Superintendent within fourteen days of the occurrence of the event in respect of which the information is to be furnished.

77. When a dealer removes his place of business or principal place of business from the jurisdiction of one assessing authority to that of another, the assessment of such dealer for any period prior to the date of such removal shall be made by such assessing authority to whose jurisdiction the dealer removes his place of business or principal place of business, as the case may be, and, for that purpose, such assessing authority may continue any pending proceedings or institute fresh proceedings for assessment :

Provided that the Commissioner may, if he so thinks fit in any case, direct that any such assessment shall be made by the assessing authority within whose jurisdiction the dealer had his place of business or chief place of business, as the case may be, before the removal.

78. Service of notice.— (1) Notices or requisition under the Act or the rules may be served by any of the following methods :

- (a) by delivery to the addressee or his agent, by hand of a copy of the notice;
- (b) by post.

Provided that if upon an attempt having been to serve any such notice or requisition by any of the above mentioned methods, the Superintendent concerned is satisfied that the dealer is evading the service of notice or requisition or that for any other reason, the notice or requisition cannot be served by any of the above mentioned methods, the said authority shall cause such notice or requisition to be served by affixing a copy thereof on some conspicuous place in his office and also upon some conspicuous part of the last notified place of business of the dealer, and such service shall be as effectual as it had been made on the dealer personally.

- (2) When service is made by post, it shall be deemed to be effected by properly addressing, pre-paying and posting either by registered post or under a certificate of posting the notice or requisition and unless the contrary is proved, the service shall be deemed to have been effected at the time at which notice or requisition would be delivered in the ordinary course of post.

79. The Commissioner shall not delegate his powers under section 33 to any officer below the rank of Deputy Commissioner.

80. The officer to whom powers under section 33 have been delegated shall exercise the powers in respect of such persons or classes of persons and in respect of such cases and areas as the Commissioner may direct.

81. The powers to call for returns, to make assessments, to cancel or rectify them, to impose a penalty, to compound offences and to order maintenance of accounts shall not be delegated to any officer below the rank of a Superintendent.
82. The officer to whom powers may be delegated under Section 58 shall exercise the powers subject to the provisions of the Act and the rules thereunder and to such restrictions as may be imposed by the Commissioner in delegating the powers.
83. Fees—The following fees shall be payable:
- (a) upon a memorandum of appeal against or upon a petition for revision of, an order of assessment, of an appellate order on assessment, Five per cent of the amount of tax in dispute subject to a minimum of two rupees and to a maximum of one hundred rupees.
 - (b) upon a memorandum of appeal against an order of penalty or upon a petition for revision of an appellate order on appeal against an order of penalty—Rupees two;
 - (c) upon a petition for revision of any other order or upon any other miscellaneous petition— Rupees one;
 - (d) for a duplicate copy of a certificate of registration— Rupees two.
- Explanation :- In this rule “the amount of tax in dispute” means the difference between the amount of tax assessed and the amount admitted by the dealer to be payable.
84. No fee shall be payable in respect of any objection, written or verbal, made in reply to a notice nor in respect of any spontaneous application which asks only for information and does not seek any specific relief.
85. Copies of orders— The first copy of an assessment if and when applied for and the first copy of the appellate or revisional order will be supplied to the dealer free of charge.
86. An application for a certified copy of order or other document shall be filed in the office of the Commissioner, Deputy Commissioner, Assistant Commissioner or Superintendent, as the case may be and shall contain the following particulars :
- (a) Name and address of the dealer;
 - (b) Relevant return period;
 - (c) Particulars of the document or order;
 - (d) Office in which the document or other is available.

87. The following fees shall be payable for certified copies :—

- (a) an application fee—25 paise.
- (b) authentication fees for every 360 words—50 paise.
- (c) one impressed folio for not more than 150 English words and extra folio every 150 additional words or less.
- (d) urgent fee of Re. 1 if an applicant requires his copy to be furnished on the day of submission of the application.
- (e) an additional fee of Re. 1 to cover the cost of postage if the applicant wants his copy to be sent to him by post.
- (f) a searching fee of Re. 1 if the applicant wants a copy of the order or document which is more than one year old.

88. The fees payable under rule 83 and all other fees payable under the Act or the rules shall be paid in court-fee stamps.

89. Penalties— (1) Whoever signs and verifies an application for registration or a return or an application for refund otherwise than in conformity with rules 9.22 or 60 shall be punishable with a fine not exceeding one hundred rupees.

(2) When the dealer acts in contravention of, or fails to comply with any rules, he shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty five rupees during the continuance of the offence.

(3) Whoever fails to furnish the information required to be furnished under section 56 within the period prescribed in rule 76 shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.

90. Place of Assessment :— A dealer shall ordinarily be assessed by the Superintendent within whose jurisdiction his business is situated and when the dealer has no place of business in Mizoram by such Superintendent as the Commissioner may by notification in the official Gazette so appoint. Where a dealer has more than one such place of business he shall be assessed by the Superintendent within whose jurisdiction his chief place or head office in Mizoram of such business is situated.

91. Production of documents in support of claims for deduction from gross turnover under section 14 (1)

(a) A dealer who wishes to claim deduction from his gross turnover under clause (a) of sub-section (1) of section 14 shall produce, in support of such claim, account books showing details of daily sale of different kinds of articles concerned.

92. Production of documents in support of claims for deduction from gross turnover under section 14 (1) (b) :- (1) A dealer who wishes to deduct from his gross turnover the amount or sale on the ground that he is entitled to make such deductions under clause (b) of sub-section (1) of section 14 shall on demand, produce in respect of such sales the copy of the relevant Cash Memo or bill accordingly as the sale is a cash sale or a sale on credit, and a true declaration in writing by the purchasing dealer or by such responsible person duly authorised by the purchasing dealer in this behalf that the goods in question are specified in the certificate of registration of such dealer.
- (2) For purpose of this rule, the declaration shall be in Form - XXIII.
- (3) A registered dealer, who wishes to purchase goods from another such dealer free of tax, the purposes specified in his certificate of registration, shall obtain from the Superintendent of Taxes of his area a blank Declaration Form referred to in sub-rule (2) on payment of the price of rupee one payable in Court-fee stamps for each declaration form for furnishing the same to the selling dealer.
- (4) Every registered dealer shall maintain in a register in Form - XVII due account of every declaration form, received from the Superintendent of Taxes and if any declaration form is lost or destroyed or stolen, he shall report the same to the appropriate Superintendent of Taxes immediately and shall make appropriate entry in the remarks column of the register in Form - XVIII and take such other steps to issue public notice of the loss, destruction or theft as the Commissioner may direct.
- (5) The register in Form-XVIII shall be kept in the place of business of the dealer and shall at all reasonable time be open to inspection by the Commissioner or by any of the officers appointed under section 8 to assist the Commissioner.
- (6) The declaration form referred to in sub-rule (3) will be issued in duplicate, one copy duly filled in and signed by the purchasing dealer shall be given to the selling dealer, and the other one retained by the purchasing dealer.
- (7) Except in cases where the total amount covered by one declaration in Form XXIII is equal to, or less than five thousand rupees or such other amount as the Commissioner may, from time to time, notify in this behalf in the official gazette, no single declaration in Form XXIII shall cover-
- (a) more than one transaction of sale, or
- (b) any amount exceeding that which the Superintendent may, in issuing the form, specify thereon to be the limit of the total value of purchase to be made in single transaction of sale.

And a declaration in a form in contravention of the provision of clause (a) or clause (b) above shall not entitle the dealer who accepts such declaration to make any claim under this sub-rule on the strength thereof :

Provided further that where, in the case of any transaction of sale, the delivery of goods is spread over to different years, it shall be necessary to furnish a

separate declaration in Form XXIII in respect of goods so delivered in each year.

- (8) Unused forms remaining in stock with a registered dealer on the cancellation of his registration certificate shall be surrendered to the Superintendent of Taxes immediately after such cancellation.
- (9) No registered dealer to whom a declaration form is issued by the Superintendent of Taxes shall transfer the same to another person except for the purpose of sub-rule (1).
- (10) A declaration form in respect of which a report has been received by Superintendent of Taxes under sub rule (4) shall not be valid for the purpose of sub-rule (1).
- (11) The Commissioner shall from time to time publish in the Official Gazette, particulars of the declaration form in respect of which report is received under sub-rule (4).
- (12) The Commissioner may by notification, declare that Declaration Form of a particular series, design or colour shall be deemed obsolete and invalid with effect from such date as may be specified in the notification.
- (13) When a notification declaring forms of a particular series, design or colour obsolete and invalid is published under sub-rule (12), all registered dealers shall, on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the Superintendent of Taxes of his area all unused forms of that series, design or colour which may be in their possession and obtain in exchange such new forms as may be substituted for forms declared obsolete and invalid.

Provided that new forms shall not be issued to a dealer until he has rendered account of the old forms lying with him and returned the balance, if any, in his hand to the Superintendent of Taxes of his area.

- (14) (a) If for reasons to be recorded in writing -
 - (i) the Superintendent is not satisfied that the applicant for declaration forms made bonafide use of such forms previously issued to him or that the bonafied requires such forms applied for, the Superintendent may reject the application.
 - (ii) the Superintendent is not satisfied that the applicant bonafied requires such forms in such numbers as he has applied for, the Superintendent may issue lesser number as, in his opinion, would satisfy the reasonable requirement of the applicant.
- (b) If the applicant for declaration forms has at the time of making the application defaulted in furnishing any return under the Act or the Central Sales Tax Act 1956 (74 of 1956), together with the receipted chalan showing payment of tax due from him according to such return for the furnishing

of which the prescribed date has already expired, the Superintendent shall withhold the issue of declaration forms to him until such time as he furnishes-

- (i) such return, together with such receipted challan, and
- (ii) any other return together with the receipted challan showing payment of the tax due according to such return for the furnishing of which the prescribed date may have expired after the date of the application.

Provided that in a case coming under clause (b), the Superintendent may, instead of withholding declaration forms, issue such forms in such numbers and subject to such conditions and restrictions as he may consider reasonable, to an applicant, if in the opinion of the Superintendent it is desirable in the interest of the collection of the Sales Tax revenue to grant time to the applicant to pay up the arrears of tax in one lump or in instalments.

- (c) Where the Superintendent does not proceed under clause (a) or clause (b), he shall issue the requisite number of declaration forms to the applicant.
93. A dealer who wishes to claim deduction on the ground that the goods were not sold in the State but despatched outside the State, shall on demand, furnish in respect of such despatch the following particulars namely ;
 - (i) the name of the railway, steamer or air station of despatch (and of booking office if separate from station of despatch) and station of delivery;
 - (ii) the number of the railway, steamer or air receipt or bill of lading or consignment note and invoice number with date ;
 - (iii) the name and address of the consignor and the consignee, and
 - (iv) the description and quantity or weight of the goods consigned with their value.
 94. Every registered dealer shall hang up (i) the list of goods the sale of which is exempt from taxation under Section 7, and (ii) his registration number at each counter of his business premises very prominently. The exhibition shall be in a prominent type in order to attract attention of the purchasing dealer or consumer.
 95. Check post :- (1) Where the Government decide to set up a check-post under section 52 at any place, the location of such check-post shall be notified in the Official Gazette, when a check-post is set up on a thorough-fare or road, barriers may be erected across the thoroughfare or road in the form of the contrivance to enable traffic being intercepted, detained and searched.
 - (2) Any Officer appointed under the provisions of the Act and for the time being on duty at a check-post shall be deemed for the purpose of the said section 52 to be the Officer-in-Charge of such check-post and all the provisions of the Act and the rules shall apply accordingly.

Explanation.- The following Officers who shall be [deemed to be "on duty" at a check-post for the purpose of sub-rule (2).

(a) the Commissioner,

(b) any other Officer appointed to assist the Commissioner and exercising jurisdiction over the area when the check-post is located.

(c) any Officer appointed in any capacity to assist the checkpost shall at any time when he is physically present at the check-post be deemed for the purposes of these rules to be officer-in-charge of the check-post. Where at any time more than one such officer is present, the seniormost among them shall be deemed to be the Officer-in Charge of the check-post.

(3) No person shall transport goods across or beyond a check-post except after filing before the Officer-in-Charge of the check-post, if so directed by him, a declaration in Form XX in triplicate.

96. Inspection and search of vehicles or boats :- (1) When in the opinion of the Officer-in-Charge of the check-post, a search of vehicle or boat is necessary, such search shall, as far as practicable, be conducted with due regard to the convenience of the person transporting the goods and without causing avoidable dislocation.

(2) The Officer-in-charge of the check-post or barrier may for satisfying himself that the provisions of sub-rule (3) or rule 95 are not being contravened require the person for the time being in-charge of such vehicle or boat to stop and such person shall forthwith comply with such requirement and keep the vehicle or boat stationary for as long as is required by such officer.

(3) The said officer may, thereupon enter and search such vehicle or boat and inspect all goods and documents concerning the goods or vehicle or boat. In carrying out such search or inspections, the said officer may take the assistance of any other officer appointed under sub-section (1) of section 8 or any other staff on duty at such check-post. The person for the time being in charge of the vehicle or boat shall forthwith furnish such particulars of the goods and vehicle or boat as may be required and shall render all possible assistance to the said officer in making the search or inspection.

97. Verification of declaration.- (1) The officer-in-charge of the check-post, on being satisfied about the correctness of the particulars furnished in a declaration under sub-rule (3) of rule 95, shall countersign the copies of the declaration and seal them with his official seal. Two copies of the declaration shall be returned to the person filing it after endorsing on one of these, the particulars of the officer to whom it can be surrendered. If there is no such officer to whom it shall be surrendered, the officer-in-charge of the check-post shall retain two copies of such declaration.

(2) The driver of the vehicle or boat carrying the goods or the person-in-charge of the goods shall produce the countersigned declarations for inspection and checking at any other check-post which may fall on the route or at any other place within the State where the production of the declaration is required under the provisions of the Act and shall surrender one copy thereof to the officer to whom he has been directed under sub-rule (1).

98. Power of Commissioner.— The Commissioner may, by general or special order in writing not inconsistent with the provisions of the Act and rules direct the officer-in-charge of a check-post subject to such conditions as he may deem fit to impose, to do or restrain from doing something which the latter has the authority to do whereupon such officer-in-charge shall carry out the order.

THE MIZORAM SALES TAX RULES, 1990
FORM I
APPLICATION FOR REGISTRATION
(See rules 6 and 7)

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 4) doing business

as *
in P.O. in thana
..... of

district and with branches at
hereby apply for a certificate of registration under the Mizoram Sales Tax Act,
1989. We ordinarily deal in

and purchase the following classes of goods :-

- (a) for resale in the State :
- (b) for use in the execution of a contract in the State ;

(c) for use as containers and packing materials of goods, the sale of which is taxable in the State ;

(d) I/we manufacture and/or produce the following classes of goods for sale in the State and import the following classes of goods from outside India/Mizoram for sale in the State.

* Here enter the name and style of business.

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

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

3. Myself and the persons enumerated in paragraph 2 above have, in no other business in India.

interest against each :-
in the following other business in India

Name (1)	Name and particulars of the business (2)	Address of the business (3)
1.		
2.		
3.		
4.		

4. The business in respect of which this application is made has been registered in 4 on under the Indian Companies Act, 1956.

5. We maintain our accounts in the language and for the purposes of accounting our year runs from to approximately corresponding to English dates to

6. The gross turnover of our above business during the year ending on was Rs out of which estimated taxable turnover was Rs

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

Dated at
The

(Signature of applicant)
Designation.

The Head
of the
Office

Proprietor

Managing
Partner or
Partner

Manager

Managing
Director
or Director

Member

Principal
Officer

Acknowledgement

Received an application in Form I from.....for registration
under section 9/10/11 of the Mizoram Sales Tax Act, 1989.

Receiving Officer.

- 1 and 2 These paragraphs are to be filled up only in cases of business other than a Company registered under the Indian Companies Act, 1956.
- 3. This paragraph is to be filled up only in case of a Company registered under the Indian Companies Act, 1956.
- 4. Here mention the name of the State in which registered.

Note :- Strike out whichever is not applicable.

FORM - II
CERTIFICATE OF REGISTRATION
(See Rule II)

Circle

Registration No... ..

This is to certify that (1) son of
residing at and doing business at located at
... .. having branch business at has this
day of 19...been registered as a dealer under Section 9/10/11 of the
Mizoram Sales Tax Act, 1989.

He is liable to pay tax with effect from
 1. The dealer deals in (taxable and non-taxable)

Goods resold	Goods imported	Goods sold after manufacture or Production or otherwise
1	2	3

(2) The sale of the following classes of goods to this dealer and for the purposes mentioned hereunder will be free of tax-

N.B. Any of the goods specified in the above, if removed from the list of exempted goods by virtue of fresh notification under Section 7 shall be deemed to be included here for a period of one month within which application for amendment may be filed.

Delete inappropriate words, if any.

(1) Here enter the name of the proprietor in the case of individual, the name of the firm, in the case of partnership or association of persons, the name of the family in the case of Hindu undivided family, the name of the Company in the case of a limited Company, the designation of the head of the office in the case of a Government.

For resale in the State	For use in execution of contract in the State	For use as containers of packing materials of goods the sale of which are taxable in the State	For use directly in the manufacture of taxable goods in Mizoram for sale in Mizoram
1	2	3	4

Seal

Dated the.....

.....
 Superintendent of Taxes

Amendment in respect of goods mentioned in item 2 above.

Nature of amend- ment (added or deleted)	Resale	Contract	Containers	Manufac- ture	Signature and date from which amendment takes effect
1	2	3	4	5	6

FORM — III
Register of Certificates issued
 (See Rule 18 (a))

Serial No.	Dealer's Name	Dealer's Address	Certifi- cate No. & Date	Nature of Busi- ness	Branch if any	Refer- ence to in- dex Re- gister	Date of lia- bili- ty	Regis- tered under Sec.	RE- MARKS
1	2	3	4	5	6	7	8	9	10

FORM - IV
RETURN OF TURNOVER
(See rule 19)

Name of dealer :
Address :

Return Period :
R.C. No. :

Turnover & Deduction	Declared goods	Special goods	Readymade	Garments		TO-TAL
			made of textile not containing any synthetic yarn or fibre	Other than those included at col. 4	Other goods	
1	2	3	4	5	6	7
A. Gross Turnover						
TOTAL :						
B. Less -						
1) Cash discount allowed according to ordinary trade practice						
2) Cost of freight, delivery or installation when such cost is separately charged.						
3) Goods returned under section 13.						
TOTAL :						
C. Less -						
1) Sales of goods under section 3(6)(ii)(iii)						
2) Sales of goods exempted under section 6.						
3) Sales of goods exempted under section 7.						
4) Sales of goods to a regd. dealer under section 14 (1)(b) for						

1	2	3	4	5	6	7
---	---	---	---	---	---	---

- (a) Resale in the State.
- (b) Use in execution of work Contract
- (c) Use directly in the manufacture of taxable goods in the State for Sale in Mizoram.
- (d) Container etc.

5. Sales of goods under section 14 (1)(c) _____
TOTAL : _____

D. Turnover (after deducting the total under B&C from the total of A above) _____

2) Less deduction allowed under section 14 (2) _____
Net turnover _____

E. Tax payable for sale of-

- 1) Declared goods at %
- 2) Special goods at %
- 3) Ready made garments made of textile not containing any synthetic yarn or fabric at %
- 4) Readymade garments other than those included at (3) above at...%

Total Tax _____

Rebate under Section 4(1) % _____
Balance Tax payable _____

F. Amount paid vide challan
 No..... Date

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

Date

Signature of Dealer.

FORM V
NOTICE
(See rule 23)

To

... ..
... ..

Whereas your total gross turnover during the year
is of such amount as to render you are liable to pay tax under subsection.....
of Section 3 of the Mizoram Sales Tax Act 1989, you are hereby required to
furnish a return of turnover for the return period ending
to the undersigned on or before

In the case of your failure to comply with the terms of this notice you will
be liable to summary assessment and to other penalties.

Seal

Date

Superintendent of Taxes.

FORM VI
(See rule 26)

Circle... ..
 Name of dealer Registration Certificate
 No Adress Return Period

Turnovers and deductions	Special goods	Declared goods	Ready-made garments	Other goods	Total
1. Gross turnover returned					
2. Deductions claimed					
3. Net turnover returned					
4. Gross turnover determined					
5. Deductions allowed...					
6. Net turnover determined					
7. Tax payable on net turnover					
Special good at...%					
Declared goods at...%					
Ready-made garments at...%					
Do at...%					
Other goods at...%					
Total					
8. Less rebate at the rate of 1/2 if admissble					
Balance dues...					
9. Amount already paid					
10. Net balance due...					
11. Interest payable under section 40 read with rules 51 and 52 up to the date of return (Filling) Demand					
12. Total sum payable (Rupees ...paise) only					

Assessed under section Superintendent of Taxes.
 on.....

THE MIZORAM SALES TAX RULES 1990

FORM VII

ASSESSMENT ORDER SHEET

(See rule 26)

..... Circle

- (1) Name of Dealer (with complete address)
- (2) Registration Certificate No
- (3) Branches
- a)
- b)
- c)
- (4) Shares—(a) Partners : Their names with shares
 (b) Members : Their names with shares—
- (5) Gross turnover returned—
- (a) Special Goods—
- (b) Declared goods—
- (c) Readymade garments
- (d) Other goods
- (6) Books produced—
- (7) Section and sub-section under which assessment made—

Date

Assessment Order

FORM VIII
NOTICE OF DEMAND

(See rule 49)

To

.....
.....
.....

It is notified that for the return period ending on
the sum of Rs as specified overleaf, has been determined
as payable by you on account of tax and penalty.

2. You are required to pay the amount on or before the
..... to the

Treasury Officer.
Sub-Treasury Officer.
State Bank of India. at
Reserve Bank of India,
When you will be granted a receipt.

3. A challan in quadruplicate is enclosed herewith for the purpose. You
are required to send one copy of the required challan to this office immediately

4. If you do not pay the amount of tax on or before the date specified
above, you shall be liable to pay further interest with effect from the date
commencing after the expiry of the date aforesaid in accordance with the provi-
sions of Section 40 read with rules 51 and 52.

5. You are further informed that unless the total amount due including the
penalty and the interest is paid by the above date, steps will be taken for the
recovery of the whole amount as an arrear of land revenue.

6. The above demand may be paid by Bank Draft or Cheque to the
Superintendent of Taxes as payee.

Date
Delete inappropriate words

Superintendent of Taxes
Address.

Circle

Name of dealer Registration Certificate

No Address Return Period

Turnovers and deductions	Special goods	Declared goods	Ready-made garments	Other goods	TOTAL
1. Gross turnover returned					
2. Deductions claimed					
3. Net turnover returned					
4. Gross turnover determined					
5. Deductions allowed					
6. Net turnover determined					
7. Tax payable on net turnover					
Special goods at...%					
Declared goods at...%					
Ready-made garments at.....%					
Do at...%					
Other goods at...%					
Total					
8. Less rebate at the rate of 1/2 if admissible					
Balance dues ...					
9. Amount already paid					
10. Net balance due...					
11. Interest payable under section 40 read with rules 51 and 52 up to the date of return (filling)/Demand					
12. Total sum payable (Rupee.....paise) only					

Assessed under section Superintendent of Taxes.

FORM IX

CHALAN

(See rule 53)

(To be printed in quadruplicate)

(Head of Account)

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

_____ for the return period ending
Branch of the Imperial Bank of India.

By whom tendered	Name, address and regis- tration No. of the dealer on whose behalf money is paid	Payment on account of	Amount (to be entered in figures and words)
1	2	3	4
		Tax..... Penalty interest Composition Money.	

Rupees ... (in words ...

Date ... Signature of the dealer or agent

For use in Treasury

Chalan No ...

Received. payment of Rs ... (Rupees ...
(in words)

Treasurer

Accountant

Treasury Officer

Agent or Manager

FORM X

REGISTER OF DEMAND, ASSESSMENT AND COLLECTION

(See Rule 58)

Month		Financial Year		Return period ending on	
1	Thana	Net turnover		Demand	
		Collection			
2	Serial number	Returned		Determined	
3	Index Number				
4	Name of Dealer				
5	Special goods				
6	Declared goods				
7	Ready-made garment				
8	Other goods				
9	Special goods				
10	Declared goods				
11	Ready-made Garment				
12	Other goods				
13	Demand (before deduction of advance)			Rs. p	
14	Advance			Rs. p	
15	Net demand (13-14)			Rs. p	
16	Penalty (interest)			Rs. p	
17	Composition Money			Rs. p	
18	Total (15.16.17)			Rs. p	
19	Amount			Rs. p	
20	Challan No. and date				
21	REMARKS:				

THE MIZORAM SALES TAX RULES 1990

Return Period..... FORM XI

Financial Year..... REGISTER OF DAILY COLLECTION

MONTH (See rule 57)

		DEMAND COLLECTION	ADVANCE COLLECTION
1	Serial No.		
2	Number in the Deman register		
3	Treasury challan number and date		
4	Name of dealer making payment		
5	Demand in excess of advance	Rs. p	
6	Penalties (Interest)	Rs. p	
7	Miscellaneous	Rs. p	
8	TOTAL	Rs. p	
1			
2	Record Number		
3	Treasury Challan number and date		
4	Name and address of dealer making payment		
5	Amount		
6	REMARKS		

FORM XII

THE MIZORAM SALES TAX RULES, 1990
REFUND VOUCHER
(See rule 63)

Book No

Voucher No

... .. (Head of Account)
Counterfoil order refund of Tax

Refund payable to Assessment record No.
Date of order directing refund Account of refund
Number and date of collection in assessment Register showing collection of amount regarding which refund is made. Initials of Superintendent
Signature of recipient of the voucher.

Date of encashment Treasury in the

Reserve Bank.

FORM XII

THE MIZORAM SALES TAX RULES, 1990.
REFUND VOUCHER
(See rule 63)

Book No

Voucher No

... .. (Head of Account)
Treasury

Payable at the State Bank of India within one month of date of issue.

Reserve Bank of India

To

The Treasury Officer
The Agent, State Bank of India

1. Certified that with reference to the assessment record No of a refund of Rs is due to in respect of the return period ending
2. Certified that the tax concerning which the 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 original file of assessment under my signature.
4. Please pay to the sum of Rs.

(Rupees
(in words)

... ..) on account of the above refund.

SEAL

Signature

Date Place Superintendent of Taxes

Received payment Pay Rupees only

Claimant's signature

Examined. Officer in charge of the Treasury

Accountant.

The

Bank's Branch

19

FORM XIII

Form of Appeal to the Board under Section 34 of the Mizoram Sales Tax Act 1989. (See rule 43)

- To The ...
(a) Date of order appealed against ... day of ... 19 ...
(b) Name and designation of the officer who passed the order
(c) Period of assessment
(d) i) Amount of tax assessed
ii) Amount of fine or penalty imposed
iii) Amount of interest determined Total
(e) i) Amount of tax admitted
ii) Amount of interest admitted Total
(f) i) Amount of tax in dispute
ii) Amount of fine or penalty in dispute
iii) Amount of interest in dispute Total

The petition of ... Proprietor/Partner/Director/Manager/Principal officer of the business known as ... bearing registration certificate number ... whose only/chief place of business is situated at ... Sheweth as follows :

- 1. Under the Mizoram Sales Tax Act 1989 your petitioner has been assessed for taxable turnover for Rs ... for special goods and a taxable turnover of Rs ... for remaining goods for the period from ... to ...
2. Under Section 22 of the Mizoram Sales Tax Act, 1989, a fine/penalty of Rs..... has been imposed on your petitioner.

3. Under Section 40 of the Mizoram Sales Tax Act, 1989, interest of Rs..... has been determined in respect of your petitioner.
4. The notice of demand which your petitioner received on....is attached hereto.
5. A copy of the order appealed against is attached.
6. Your petitioner's gross turnover and net turnover according to the provision of the Act for the period from.....to.....were as under :

Gross turnover	
(a) Special goodsRs
(b) Declared goodsRs
(c) Ready-made garmentsRs
(d) Other goodsRs
Net turnover -	
(a) Special goodsRs
(b) Declared goodsRs
(c) Ready-made garmentsRs
(d) Other goodsRs

7. Such turnover was the whole turnover of your petitioner during the period. Your petitioner had no other turnover either taxable or otherwise during the period.
8. Your petitioner has made a return of his turnover to the office of.....under Section 15 of the Act and has complied with all terms of the notice served on him by the.....under Section 16 of the Act.
9. Being aggrieved by the afore mentioned order ofyour petitioner begs to prefer this appeal petition on the following among other.

GROUNDS

(Here enter the grounds on which you rely for the purpose of this appeal petition)

10. 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 cancelled and/or remanded to... .. for re-assessment or that the order of the imposing a fine or a penalty of Rs.....and/or interest of Rs.....upon your petitioner may be set aside.

I.....the petitioner named in the above petition, do hereby declare that what is stated herein is true to the best of my information and belief and that all taxes and interest admitted to be due in respect of the order of assessment appealed against has been paid by Treasury Chalan No.....Dated.....

Signature... ..
Designation

(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 XVI

Form of appeal against an order of assesment under Section 16 or Section 18 or/and against an order of fine or penalty under Section 22 of the Mizoram Sales Tax Act, 1989.

(See rule 32)

To

The

The day of 19

- (a) Date of order appealed against
- (b) Name and Designation of the officer who passed the order
- (c) Period of assessment from to
- (d) (i) Amount of tax assessed Rs.
(ii) Amount of fine or penalty imposed Rs.
(iii) Amount of interest determined Rs.
- (e) (i) Amount of tax admitted Rs.
(ii) Amount of interest admitted Rs.
- (f) (i) Amount of tax in dispute Rs.
(ii) Amount of fine or penalty in dispute Rs.
(iii) Amount of interest in dispute Rs.

The petition of Proprietor/Partner/Director/Manager/Principal Officer of the business known as bearing registration certificate number whose only/chief place of business in the district of is situated Post office.

Sheweth as follows :-

1. Under the Mizoram Sales Tax Act, 1989 your petitioner has been assessed for taxable turnover of Rs, for special goods and a taxable turnover of Rs for remaining goods for the period from to
2. Under Section 22 of the Mizoram Sales Tax Act, 1989 a fine/ a penalty of Rs has been imposed on your petitioner.
3. Under Section 40 of the Mizoram Sales Tax Act, 1989, interest of Rs has been determined in respect of your petitioner.
4. The notice of demand which your petition received on is attached hereto
5. A copy of the order appealed against is attached.

6. Your petitioner's gross turnover and net turnover according to the provision of the Act for the period from to were as under.

Gross turnover

a) Special goods	Rs.
b) Declared goods	Rs.
c) Readymade garments	Rs.
d) Other goods	Rs.

Net turnover—

a) Special goods	Rs.
b) Declared goods	Rs.
c) Readymade garments	Rs.
d) Other goods	Rs.

7. Such turnover was the whole turnover of your petitioner during the period. Your petitioner had no other turnover either taxable or otherwise during the period.

8. Your petitioner has made a return of his turnover to the office of the under Section 15 of the Act and has complied with all the terms of the notice served on him by the under Section 16 of the Act.

9. Being aggrieved by the afore mentioned order of your petitioner begs to prefer this appeal petition on the following among other

GROUNDS

(Here enter the grounds on which you rely for the purpose of this appeal petition)

10. 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 cancelled and/or remanded to.....for re-assessment or that the order of the.....imposing a fine or a penalty of Rs.....and or interest of Rs..... upon your petitioner may be set aside.

I,.....,the petitioner named in the above petition, do hereby declare that what is stated herein is true to the best of my information and belief and that all tax and interest admitted to in respect of the order of assessment appealed against has been paid, vide Treasury Challan No.....dated.....

Signed

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

MIZORAM SALES TAX RULES, 1990
 FORM XVII
 GENERAL INDEX REGISTER OF DEALERS
 (See rule 18 (b))

1	Serial No.	
2	Registration No.	
3	Name of Dealer	
4	Address	
5	Class of goods dealt with	
6	Date of submission of return	Period ending
7	Date of assessment	Period ending
8	Date of submission of return	Period ending
9	Date of assessment	Period ending
10	Date of submission of return	Period ending
11	Date of assessment	Period ending
12	Date of submission of return	Period ending
13	Date of assessment	Period ending

14	Date of submission of return	Period ending
15	Date of assessment	Period ending
16	Date of submission of return	Period ending
17	Date of assessment	Period ending
18	Date of submission of return	Period ending
19	Date of assessment	Period ending
20	Date of submission of return	Period ending
21	Date of assessment	Period ending
22	Date of submission of return	Period ending
23	Date of assessment	Period ending
24	Date of submission of return	Period ending
25	Date of assessment	Period ending
26	REMARKS	

FORM—XIX
LIST OF DECLARATION FORM
 See rule 92 (1) or (2)

Sl.No.	Number and date of declaration form	Name and address of the purchasing dealer with R.C.No.	Amount
(1)	(2)	(3)	(4)

Date _____

Signature of Dealer

MIZORAM SALES TAX RULES, 1990
FORM - XX

DECLARATION OF THE TRANSPORT OF CERTAIN
GOODS UNDER THE MIZORAM SALES TAX RULES, 1990
 (To be prepared in Triplicate)
 (See rule 95) (3)

To
 The Superintendent of Taxes,

In accordance with the provisions of Rule 95 of the Mizoram Sales Tax Rules, 1990, I/We hereby declare that the consignment of goods details of which are furnished below, is transported to/from the State of Mizoram by me/us on my/our behalf by road/boat.

1. (a) Name and address of the person consigning the goods _____
- (b) If he is a dealer, Registration Certificate No. under the Mizoram Sales Tax Act, 1989
2. Full address of the place—
 - (a) From which they are consigned _____
 - (b) To which they are consigned _____
3. (a) Description of goods _____
- (b) Quantity or weight _____
- (c) Value of goods _____
4. (a) Name and address of the owner of vehicle or boat by which the goods are consigned _____
- (b) Registration No. of the vehicle or boat _____

5. (a) If the consignor is transporting goods in pursuance of a sale, for the purpose of delivery to the buyer the name and address of the buyer _____
 (b) The buyer's registration Certificate No. under the Mizoram Sales Tax Act, 1989, if he is a dealer _____
 (c) Bill no. relating to the sale with date _____
6. (a) If the consignor is transporting goods after purchasing them, the name and address of the seller _____
 (b) Bill no. relating to the purchase with date _____
7. If the consignor is transporting the goods from one of his shops or godowns to an agent for sale, or from one of his shops or godowns to another for purpose of storage or sale the name and address of the shop/godown to which the transport is made.

I/we declare that the particulars furnished are correct and true to the best of my/our knowledge and belief. I/we undertake to surrender one copy of this declaration to the authority or officer to whom I/we, have been directed to surrender it.

Date.....

Signature of the applicant
Status in relation to dealer
Address

Checked - A copy of this declaration shall be surrendered to the Superintendent of Taxes.

Date

Signature of the Officer-in-Charge
... .. Check Post.

Note - Copy of the declaration should accompany the goods for production on demand.

THE MIZORAM SALES TAX RULES 1990

FORM - XXI ORIGINAL
 CERTIFICATE OF EXPORT DUPLICATE
 [(See rule 5 (1) (2) & (5))] COUNTERFOIL

Sl No.
Office of issue
Date of issueSeal of the issuing
authority

Name and complete address of the exporter Registration No. of the exporter under the Mizoram Sales Tax Act, 1989 if any.

To

(Name and complete address of the seller) Registration No. of the seller under the Mizoram Sales Tax Act, 1989.

Certificate-I Certified that goods (the particulars where of have been specified in items (1) and (2) of the Schedule below) supplied in pursuance of our purchase order No. Date.....Purchased from you as per bill/cash memo/challan No:..... dated..... for Rs..... have been sold by me/us in the course of export out of the territory of India, as per details given in items (3) to (6) of the said schedule, and that the said goods were purchased from you by me/us after and for the purpose of complying with, the agreement or order No..... Date..... for or in relation to such export.

Certificate II - It is further certified that non-liability to tax under the Mizoram Sales Tax Act, 1989 in respect of goods referred to in Certificate-I has not been claimed from any other person and that no other certificate for such non-liability has been issued to any other person in India in respect of those goods.

Certificate III - It is further certified that in case the goods covered by this certificate are reimported into India by me/us after their export. I/we undertake to inform the sales tax authority of the person to whom this certificate has been supplied about the fact of such reimports within a period of one month from the date of reimport of the said goods into India.

THE SCHEDULE A-Particulars of goods

- (1) Description of goods
- (2) Quantity of goods
- (3) B-Details regarding export.
- (4) Name of airport or land customs station through which the goods have been exported.
- (5) Name of the airline/ship/railway/goods vehicle or other means of transport through which the export has taken place.
- (6) Number and date of air consignment note/bill of lading Railway receipt or goods vehicle record or postal receipt or any other document in proof of export of goods across the customs frontier of India (Certified copy of such air consignment note/bill of lading/railway receipt goods vehicle record/postal receipt/other document to be enclosed).
- (7) Description, quantity/weight and value of the goods exported under the document referred to in item (5) above.

VERIFICATION

The above statements are true to the best of my knowledge and nothing has been concealed therefrom. Signature with date
Name of the person signing the Certificate.....
Status of the person signing the certificate in relation to the exporter.

Note:- Original to be furnished by the selling dealer to the Superintendent.

Duplicate to be retained by the selling dealer. Counterfoil to be retained by exporter.

FORM XXIII
DECLARATION FORM

ORIGINAL
COUNTERFOIL

(See rule 92 (2))

Issued to the holder of Registration Certificate No
Book No. Serial No
To. (Seller)
... .. (Address)

I/We hereby declare that the goods
ordered for in our purchase order No. dated purchased from
you as per bill/cash memo stated below are:

- (i) for use directly, in the manufacture in Mizoram of taxable goods for sale in Mizoram.
- (ii) for re-sale in the State of Mizoram.
- (iii) for use in the execution of works contract in the state of Mizoram.
- (iv) Containers and other materials, for packing of such goods, and are covered by my/our registration Certificate No dated.....issued to me/us under Section of the Mizoram Sales Tax Act, 1989
... .. Particulars of Bill/Cash Memo
Amount
Date

(Signature and status of the
person signing the declara-
tion).

N.B:-This declaration is to be signed by the proprietor of the business if an individual, by a partner in case of partnership firm, by a Director or a Secretary in the case of limited company, or by an employee duly authorised in writing by one of the foregoing.

Signature of the issuing Officer.
Dated