

Regd. No. NB 907



# The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

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Vol. XX Aizawl, Friday, 27.12.1991 Pausa, 6, S.E. 1913 Issue No. 195

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## ORDER

No. TXT. 136/86/234, the 20th December, 1991. Whereas difficulties have arisen in giving effect to the provisions for registration under Section 9, 10 and 11 of the Mizoram Sales Tax Act, 1989 to persons carrying on business in Mizoram in contravention of the requirements for Inner Line Permit under the Bengal Eastern Frontier Regulation, 1873 and to persons carrying on business within the jurisdiction of the District Councils of Mara, Lai or Chakma without being in possession of valid Trade Licences;

And whereas such registration infringes the provisions of the aforesaid Regulation and the rules/regulations of the aforesaid District Councils;

And whereas it is necessary and expedient to remove such difficulties in giving effect to the provisions under Sections 9, 10 and 11 of the Mizoram Sales Tax Act, 1989;

Now, therefore, in exercise of powers conferred under Section 59 of the Mizoram Sales Tax Act, 1989 and notwithstanding anything contained elsewhere in the Act, the Governor of Mizoram is pleased to prescribe the following conditions for granting registration to dealers under the said Act that;

1. Every person including each partner of a partnership firm and each share holder of a registered company who is required to obtain an Inner Line Permit under the Bengal Eastern Frontier Regulation, 1873 for entering Mizoram shall on the date of his filing of application for registration under the Sections 9, 10 or 11 of the Mizoram Sales Tax Act, 1989 be in possession of a regular Inner Line Permit for the purpose of business and such permit shall be valid for not less than two years from the aforesaid date of filing of the application for registration.

2. Any person applying for registration under Sections 9, 10 or 11 of the Mizoram Sales Tax Act, 1989 having his place of business within the jurisdiction of the District Councils of Mara, Lai or Chakma, shall be in possession of valid Trade Licence issued by the appropriate District Council if he is so required under the Rules/Regulations in force within these jurisdictions and also shall conform to the requirements at 1 above.

It is further prescribed that the application for registration under Sections 9, 10 and 11 of the Mizoram Sales Tax Act, 1989 of any person who has not complied with any of the aforesaid conditions shall be held to be not in order and be rejected.

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