

Regd. No. NE 967

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## REGULATION NO I OF 1993

THE MARA AUTONOMOUS DISTRICT (PROFESSIONS, TRADES,  
CALLINGS AND EMPLOYMENTS TAXATION) (AMENDMENT)  
REGULATION, 1993.

### A BILL

further to amend the Lakher District (Professions, Trades, Callings and Employment Taxation) Regulations, 1973.

Whereas it is expedient to amend the Lakher District Council (Professions, Trade, Callings & Employments Taxation) Regulation, 1973 relating to section 4 Viz. RATES OF TAX and the Schedule (hereinafter referred to as the Principal Regulation) in the manner hereinafter appearing :

It is hereby enacted in the Forty Fourth Year of the Republic of India as follows :—

Short title,  
extent and com-  
mencement;

1. (1) This Regulation may be called the Mara Autonomous District (Professions, Trades, Callings and Employments Taxation) (Amendment) Regulation, 1993.
- (2) It shall have the like extent as the principal Regulation.
- (3) It shall come into force at once.

Amendment of  
section 4

2. In the principal Regulation, for section 4, the following section shall be substituted namely :—

“4. RATES OF TAX.

The tax shall be levied at the rate of 0.5% of the total gross income of a person during the previous year subject to a maximum of Rs. 2,500/- per annum and a minimum of the rates specified in the Schedule to this Regulation;

Provided that no tax shall be leviable where the total gross income does not exceed Rs. 10,000/- in respect of entry No. 4(iii), Rs. 20,000/- in respect of entry No. 5 of the said Schedule;

Provided further that any person under entry No. 3 whose standing in that profession for a period of 3 years or less shall not be liable to the payment of any tax under this Regulation.”

Substitution of new Schedule for the Schedule to the Principal Regulation.

3. For the Schedule to the Lakher District Council (Professions, Trades, Callings and Employments Taxation) Regulation, 1973, the following Schedule shall be substituted, namely:—

THE SCHEDULE  
( See Section - 4 )

S/No	Class of persons	Rate of tax
1.	Salary and wages earners where the total gross annual income	Amount of tax per annum.
(a)	Does not exceed Rs. 10,000/-	Nil
(b)	Exceeding Rs 10,000/- but not exceed Rs 15,000/-	Rs 100/-
(c)	Exceeding Rs 15,000/- but not exceed Rs 20,000/-	Rs 150/-
(d)	Exceeding Rs 20,000/- but not exceed Rs 25,000/-	Rs 200/-
(e)	Exceeding Rs 25,000/- but not exceed Rs 35,000/-	Rs 250/-
(f)	Exceeding Rs 35,000/- but not exceed Rs 50,000/-	Rs 300/-
(g)	Exceeding Rs 50,000/- but not exceed Rs 75,000/-	Rs 500/-
(h)	Exceeding Rs 75,000/- but not exceed Rs 1,00,000/-	Rs 750/-
(i)	Exceeding Rs 1,00,000/- but not exceed Rs 1,50,000/-	Rs 1,000/-
(j)	Exceeding Rs 1,50,000/- but not exceed Rs 2,00,000/-	Rs 1,500/-
(k)	Exceeding Rs 2,00,000/- but not exceed Rs 2,50,000/-	Rs 2,000/-
(l)	Exceeding Rs 2,50,000/-	Rs 2,500/-
2.	(1) Legal practitioners including solicitors and public notaries; (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 the professions mentioned above is :—	

- (a) 3 year
  - (b) above
  - (c) 5 year
  - (d) 10 year
3. Chief Agricultural surveyors, who
- (i) 3 year
  - (ii) above
  - (iii) 5 year
  - (iv) 10 year
4. (i) Estate Commercial
- (ii) Director of co-Act,
- (iii) Cont class busin
- (a) Less
  - (b) Rs
  - (c) Rs
  - (d) Rs
  - (e) Rs
  - (f) Rs
- EXPLANAT
5. Any deal
- (a) less
  - (b) Rs
  - (c) Rs
  - (d) Ab
  - (e) Ab
  - (f) Ab
  - (g) Ab
  - (h) Ab

(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, whose standing in the Profession of 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 Promoter or Brokers or Commission Agents or del creder or merchantile agents.	Rs 500/- per annum.
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(ii) Directors (other than nominated by Government) of companies registered under the companies Act, 1956.

(iii) Contractors/Suppliers of all descriptions classes engaged in any work whose gross business in a year : -

(a) Less than Rs 50,000/-	Rs Nil
(b) Rs 50,000/- or more but less than Rs 2,50,000/-	Rs 200/-
(c) Rs 2,50,000/- or more but less than Rs 5,00,000/-	Rs 500/-
(d) Rs 5,00,000/- or more but less than Rs 10,00,000/-	Rs 1,000/-
(e) Rs 10,00,000/- or more but less than Rs 20,00,000/-	Rs 1,500/-
(f) Rs 20,00,000/- or more but less than	Rs 2,500/-

EXPLANATION. For the purpose of this entry, "gross business" shall mean the aggregate of the amount of the valuable consideration or part thereof receivable during the immediately proceeding year in respect of a contract or contracts executed wholly or partly during such year.

5. Any dealer whose annual gross turnover or income on all sales is:—

(a) less than Rs 20,000/-	Rs Nil
(b) Rs 20,000/- or more but not exceeding Rs 50,000/-	Rs 100/-
(c) Rs 50,000/- or more but not exceeding Rs 2,00,000/-	Rs 250/-
(d) Above Rs 2,00,000/- but not exceeding Rs 5,00,000/-	Rs 500/-
(e) Above Rs 5,00,000/- but not exceeding Rs 10,00,000/-	Rs 700/-
(f) Above Rs 10 lakhs but not exceeding Rs 20 lakhs	Rs 1,000/-
(g) Above Rs 20 lakhs but not exceeding Rs 25 lakhs	Rs 1,500/-
(h) Above Rs 25 lakhs	Rs 2,500/-

## EXPLANATION.

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

6. (i) Owners or lessees of petrol/diesel filling Stations and service stations and agents and distributors including retail dealers of liquified petroleum, gas, Rs. 300/-per annum.
- (ii) Mill owners of Rice/Atta/Flour/Oil other than cottage and tiny units as notified from time to time. Rs. 300/-per annum.
- (iii) Owners or occupiers of distilleries, breweries and bottling plants. Rs. 700/-per annum.
- (iv) Licenced foreign liquor vendors and employers of residential hotels below three starred category and above.
- (v) Employer of residential hotels below three starred category. Rs. 500/-per annum.
- (vi) Owners, Licencees or Lessees as the case may be of :—
- (a) Video parlour and Video libraries : Rs. 500/-per annum.
- (b) Cinema Houses and theatres Rs. 500/-per annum.
- (c) Cold storages Rs. 500/-per annum.
- (d) Meat processing units Rs. 500/-per annum.
7. Holder of permits for transport vehicles, granted under Motor Vehicle Act, 1988, (Act no. 59 of 1988) which are issued or adopted to be used for hire or reward and where any such person holds permit or permits for any taxi, light commercial vehicles, trucks or Buses :—
- (a) in respect of each Taxi or light commercial vehicle as defined in the said Act. : Rs. 100/-per annum.
- (b) in respect of each Truck or Bus as defined in the said Act. : Rs. 100/-per annum.
8. Individuals, Clubs, Associations/Organisations or institutions conducting chit fund and lotteries under valid authorisation of the appropriate Government. : Rs. 500/-per annum.
9. Banking companies as defined in the Banking Regulation Act, 1949 under valid licence/permit/authorisation of the Reserve Bank of India. : Rs. 1,000/-per annum.

10. Companies and engaged

11. Partnerships trades &

12. Persons of profession respect of 'B' of the

Notwithstanding by more than any of the

As enumerated in Sixth Schedule in Article 27 which has a Rs. 250/-per annum burden is in Revenue.

I do hereby certify (District Council meeting) Regulation in its meeting

in authentic

Dated Shab the 22nd /

- 10. Companies registered under the Companies Act, 1956, and engaged in any Professions, trades & callings. : Rs. 1,000/-per annum.
- 11. Partnership firms, when engaged in any professions, trades & callings. : Rs. 500/-per annum.
- 12. Persons other than those mentioned, engaged in any professions, trades, callings or employments, and in respect of whom a notification is issued under section 'B' of the principal Regulation. 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.

### STATEMENT OF OBJECTS AND REASONS

As enunciated under clause (a) sub-paragraph (3) of paragraph 8 of the Sixth Schedule to the Constitution, a tax on Professions, Trades, Callings & Employment is collected by the District Council subject to limitation prescribed in Article 276. In pursuance of the Constitution (Sixth Amendment) Act, 1988 which has amended clause (2) of Article 276 raising the ceiling limit of tax from Rs. 250/-per annum to Rs. 2,500/- per annum and with a view, it is considered expedient to amend the existing schedule of tax rates in such a way that the tax burden is more evenly distributed amongst the tax payers while earning maximum Revenue.

I do hereby certify that the above bill, namely, the Mara Autonomous District Council (Professions, Trades, Callings & Employments Taxation) (Amendment) Regulation, 1993 was passed by the Mara Autonomous District Council in its meeting held on the 7th April, 1993.

AND

in authentication thereof, I give my signature this day the 22nd April, 1993.

Dated Siaha  
the 22nd April, 1993.

K. Paichho,  
Chairman,  
Mara Autonomous District Council,  
Siaha.

I do hereby certify that the above bill, namely, the Mara Autonomous District Council (Professions, Trades, Callings and Employments Taxation) (Amendment) Regulation, 1993 was passed by the Mara Autonomous District Council in its meeting held on Dated 7th April, 1993.

And

in authentication thereof, I give my signature, this day the 22nd April, 1993 Anno Domini.

Dated Siaha,  
the 22/4/1993.

K. Paichho,  
Chairman,  
Mara Autonomous District Council,  
Siaha.

I assent to the above bill.

Dated 17th May, 1995.

P.R. Kyndiah,  
Governor of Mizoram.

Regd. P

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No.H.12018/58,  
by sub-section  
No. 23 of 1937  
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