

Resd. No. NE 907

# The Mizoram Gazette

EXTRA ORDINARY

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### NOTIFICATION

#### THE MIZORAM REVENUE ASSESSMENT REGULATION (AMENDMENT) ACT, 1994

#### AN ACT

Further to amend the Lushai Hills District (Revenue Assessment) Regulation, 1953.

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

Short title and Commencement

- (1) This Act may be called the Mizoram Revenue Assessment Regulation (Amendment) Act, 1994.
- (2) It shall have the like extent as the Lushai Hills District (Revenue Assessment) Regulation 1953.
- (3) It shall come into force on the date of publication in the official Gazette.

Amendment of Section 3

- In the Lushai Hills District (Revenue Assessment) Regulation, 1953, as amended from time to time, for sub-section (3) of section 3, the following sub-section shall be substituted, namely :—

“(3) Every building situated on land settled in the notified towns, other than those belonging to the Government

and the public undertaking and Institution and such other buildings as the State Government may, by order exempt, shall be assessed to annual tax with or without surcharges as follows.

	Annual Tax	Surcharge
(a) Assam type Residential building.	Rs. 20/-	
(b) Assam type Residential building with independent flat or apartment.	Rs. 20/-	Rs. 10/- per flat or apartment.
(c) Residential building of Reinforced Cement Concrete or partly Reinforced Cement Concrete.	Rs. 30/-	
(d) Residential building of Reinforced Cement Concrete or partly Reinforced Cement Concrete with independent flat or apartment.	Rs. 30/-	Rs. 20/- per flat or apartment.

Provided that buildings of above description let out for purposes other than residential, the annual surcharge shall be assessed to an amount equivalent to 2% of the annual ratable value of such buildings to the extent the building is let out:

Provided further that the annual ratable value used for determination of the Standard Rent or agreed Rent whichever is less for such buildings shall be construed as the annual ratable value of such buildings for the purpose of computing the annual surcharges."

Repeal and Saving.

3. On and from the commencement of this Act, The Mizoram Revenue Assessment (Amendment) Ordinance, 1994 shall stand repealed:

Provided that any action taken or purported to be taken under the Ordinance so repealed shall be taken into account as the action taken or purported to be taken under this Act.

F. Chakraborty,  
Secretary to the Govt. of Mizoram,  
Law, Judicial & Parliamentary Affairs Department.

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CERTIFICATE

This Bill was passed by the Mizoram Legislative Assembly on the 10th November, 1994.

The Bill is a money Bill.

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Vaivenga  
Speaker,  
Mizoram Legislative Assembly.

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