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NOTIFICATION

No. C. 31033/2/99-DCA, the 11th November, 2005. In pursuance of paragraph II of the Sixth Schedule 60 to the Constitution of India, the following Act of the Mara Autonomous District Council, which received the assent of the Governor of Mizoram is hereby published for general information.

**THE MARA AUTONOMOUS DISTRICT COUNCIL (Tax on Entry of Vehicles into the Autonomous District) Regulations, 2005 (vide/Governor of Mizoram's assent dt. 26.10.2005).**

P. Chakraborty,  
Secretary to the Govt. of Mizoram,  
District Council Affairs Department.

**MARA AUTONOMOUS DISTRICT COUNCIL (TAX ON ENTRY  
OF VEHICLES INTO THE AUTONOMOUS DISTRICT)  
REGULATION, 2005**

Whereas it has become an imperative need to augment the Revenue resources of the District Council to meet rising expenses of administrative costs and to supplement funds for development programme to be undertaken by the District Council.

Now, therefore, in exercise of the powers conferred under clause (c) of sub-paragraph (3) of Paragraph 8 of the Sixth Schedule to the constitution of India, the Mara Autonomous District Council makes the following Regulations in Fifty fifth year of the Republic of India as follows :-

- Short title extent and Commencement** 1. I) These regulations may be called the Mara Autonomous District Council (Taxation entry of Vehicles into the Autonomous District) Regulations, 2005.
- (II) They shall extent to the whole of the Mara Autonomous District.
- (III) They shall come into force on such date as the Mara Autonomous District Council may by notification in Official Gazette appointed after the assent of the Governor is obtained.
- Definitions,** 2. In these Regulations, unless there is anything repugnant in the Subject or Context.
- (a) "Autonomous District" means the Mara Autonomous District;
- (b) "Check Post" means the check post set up under Sub-Section (1) of Section 7;
- (c) "Collector" means a person appointed by the Executive Committee to collect the tax at the check post;
- (d) "Council" means the Mara Autonomous District
- (e) "District" means the Mara Autonomous District Council Constituted under the Sixth Schedule to the Constitution of India;
- (f) "Executive Committee" means the Executive Committee of the Mara Autonomous District Council;
- (g) "Form" means a form appended to this regulations;
- (h) "Leasee" means the Leasee referred to in Section 15;
- (i) "Section" means a Section of these Regulations;
- (j) "Tax" means a Tax leviable under Section 3; and
- (k) "Vehicle" includes a Truck, a Motor Car, a Jeep with or without tailer and Autorickshaw and any motor vehicle mechanically propelled and used or is capable of being used-on road.
- Levy of Tax:** 3. Subject to the provision of Section 11, a tax shall be levied and collected in respect of Vehicle entering the District Council area for the purpose of trade or business different rates may be fixed for different categories of Vehicles.
- Rate of the Tax:** 4. Subject to the revision by the Executive Committee from time to time, the rate of Tax shall be as laid down in the Schedule. Provided that any revision shall not at any exceed fifty percent of the rate prevailing immediately before such revision.
- Tax to be levied once in twenty-four hour** 5. The tax in respect of any Vehicle shall be levied only once during a period of twenty-four hours notwithstanding that the Vehicle enters the District more than once during that per iod

- Payment of Tax :** 6. The tax shall be paid in one instalment at a Check Post set up for the purpose.
- Setting up of Check :** 7. (1) The Executive Committee may set up Check Post at places of it posts, may by public notification specify, and no Vehicle other than the Vehicle in Section 11 pass through the check Posts without paying the tax under these Regulations.
- (2) The Executive Committee may appoint a person to be in-charge of a Check Post and to collect the tax and person shall be referred to as the collector.
- Issue of receipts :** 8. (1) On Collecting the tax the Collector shall issue a receipt and shall retain with him the counterfoil thereof.
- (2) No eraser shall be made in a receipt and any genuine correction or cancellation shall be distinct and duly initialled by the collector.
- Form and Custody of receipt books :** 9. (1) The receipt shall be made in a form of book serially numbered as arranged in Form-I
- (2) Except for use at the check Posts the receipt books shall be kept in the custody of the Secretary of Executive Committee or an Officer authorised by the Executive Committee in that behalf and such Secretary or Officer, as the case may be, shall maintain or cause to be maintained a daily account of the receipt books issued and returned.
- (3) A person having at any time custody of the receipt books shall be responsible for any loss or damage, further be liable to such action as the Executive Committee may decide for making good the loss of revenue suffered by the Council.
- Accounts and deposit of Tax :** 10. (1) The collector shall maintain daily accounts of the collected in Form-II and shall deposit the amount collected with the Cashier.
- (2) A remittance sheet in Form-III shall accompany the deposit. A copy of which shall be sent to the Secretary or the Executive Committee.
- Vehicles : Exempted from payment of :** 11. The following categories of Vehicles shall exempt from payment of the tax namely :-
- (a) Defence services Vehicles;
  - (b) Vehicles belonging to the Central or any State Government or to Corporation or Bodies set up by any such Government.
  - (c) Red Cross Ambulances and Vehicles used for purposes of Medical and Health Services;

- (d) Vehicles belonging to any Autonomous District Council;
- (e) Vehicles engaged on duties of the Municipality or Town Committee;
- (f) Private Vehicles not engaged for any trade or business purposes;
- (g) Local taxis including Autorickshaws used as Local taxis; and
- (h) Local Town Buses except when such buses are hired by private parties or individuals or are otherwise used for carrying goods.

**Power of : 12. (1)** The Collector or any Officer in-charge of any Check Post shall have power to check a vehicle for the purpose of the Collector realisation of the tax.

(2) In Case of any dispute, the driver or the person in-charge of the Vehicle shall pay the tax and may thereafter referred an appeal in the ADM (J), Saiha District, Saiha, Mizoram,

**Seeking ass- 13. (1)** The Collector may, wherever necessary seek the assistance of a police Officer to prevent violation of the Provisions of the State: the Regulations.

**Collection : 14.** Notwithstanding anything contained in this Regulations the Executive Committee may, by entering a lease any person, appoint of the Tax a Leasee to collect the tax on such terms and conditions as it by a Leasee may consider proper and beneficial and the provisions of Section 12, 13 and 16 shall apply to a collector.

**Appoint- : 15. (1)** To enter a term of lease under Section 14, Executive Com- mittee may invite tenders from persons possessing such qualifica- ment of tion and experience as is may deem fit. Lease

Provided that the Executive Committee may reserve the right not to settle the lease with the tenderer offering the highest bidder.

(2) On entering into a lease under section 14, the provision of Sub-Section (2) of section 7 and that of section 10 shall not apply.

(3) For collecting the tax, the leasee may be permitted to use the check posts on terms and conditions as the Executive Committee may decide.

**Penalty : 16.** For refusal to pay the tax, the driver or any person in-charge of the vehicle shall be liable to prosecution and on conviction he/she shall be liable to pay a fine of not exceeding Rs. 500/- (Rupees Five hundred) only.

- Appeal : 17. Any person who is aggrieved by any act, order or direction of the collector Officer authorised in this behalf may prefer an appeal before the ADM(J), Saiha District, Saiha within 30 days from the date of the act, order of direction and the decision of the ADM(J) Saiha District, Saiha shall be final.
- Competent Court : 18. The Court of the ADM(J), Saiha is the competent court to try and hear all the offences or cases relating to the collection of vehicle tax.
- Power to make Rules : 19. The Executive Committee may make such rules as may be necessary for carrying out the purposes of these Regulations.

### STATEMENT OF THE OBJECT AND REASON

In course of administration, it has been found absolutely necessary to make regulations by which the District Council augments its Revenue Resources as empowered under Sub Paragraph (3)(b) of Paragraph 8 of the Sixth Schedule to the Constitution of India as levy and Collection of taxes on certain Vehicles entering the Mara Autonomous District Council area for any business or trade purposes.

Hence this Regulation.

K. Hrahmo,  
Executive Member,  
i/c Land and Revenue etc,  
Mara Autonomous District Council,  
Saiha.

### FINANCIAL MEMORANDUM

The Regulations when assented to by the Governor and enforced by this District Council will raise the revenue receipt of the Council.

K. Hrahmo,  
Executive Member,  
i/c Land and Revenue etc,  
Mara Autonomous District Council,  
Saiha.

**THE MARA AUTONOMOUS DISTRICT COUNCIL (TAX ON ENTRY OF VEHICLES INTO THE AUTONOMOUS DISTRICT) REGULATION, 2005.**

**SCHEDULE**  
(See Section 4(1))  
**Schedule of Rate Taxable at the Check Point.**

Sl. No.	Description of Vehicle	Rate of Tax
1.	Light Vehicle	Rs. 20.00
2.	Medium Vehicle	Rs. 30.00
3.	Heavy Vehicle	Rs. 50.00

**THE MARA AUTONOMOUS DISTRICT COUNCIL (TAX ON ENTRY OF VEHICLES INTO THE AUTONOMOUS DISTRICT) REGULATION, 2005.**

**FORM-1**  
(Section 9 (1))  
**TAX RECEIPT**  
**IN DUPLICATE.**

**BOOK NO.....**

**RECEIPT NO.....**

Name of the Check Post .....

Date .....

Received from Vehicle No ..... an amount of Rs. ..../-  
(Rupees .....) only being the tax on Vehicle entry into  
the Mara Autonomous District Council.

Signature of Collector  
and Official Seal

Executive Secretary  
Mara Autonomous District Council,  
Saiha

THE MARA AUTONOMOUS DISTRICT COUNCIL (TAX ON ENTRY OF VEHICLES INTO THE AUTONOMOUS DISTRICT) REGULATION, 2005.

FORM-II  
(See Section 10 (1))

Daily Account of Tax collected to be maintained by the Collector.

(In Triplicate)

Date	Sl. No.	Vehicle Number	Category of Vehicle Light/Medium/Heavy	Amount collected	Remarks

Place: \_\_\_\_\_

Signature of Collector

Date: \_\_\_\_\_

Name of Check Post \_\_\_\_\_

THE MARA AUTONOMOUS DISTRICT COUNCIL (TAX ON ENTRY OF VEHICLES INTO THE AUTONOMOUS DISTRICT) REGULATIONS, 2005.

FORM - III  
 (See Section 10 (2) )  
 Remittance Sheet.  
 (In triplicate)

Name of Check Post \_\_\_\_\_

Date	Book No.	Receipt No.	Amount remitted		Remarks
			Rs	P	
TOTAL			AMOUNT		

In words : (Rupees \_\_\_\_\_) only.

Place : \_\_\_\_\_ Signature of Collector.

Date : \_\_\_\_\_

Received above amount of Rs \_\_\_\_\_

( Rupees \_\_\_\_\_) only from the Collector.

Place: \_\_\_\_\_

Signature of Cashier  
 Mara Autonomous District Council,  
 Saiha.

Date : \_\_\_\_\_

Copy to:-

The Executive Secretary, Mara Autonomous District Council, Saiha.

Signature of Cashier  
 Mara Autonomous District Council,  
 Saiha.