



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

RNI No. 27009/1973

Postal Regn. No. NE-313(MZ) 2006-2008

VOL - XLIV Aizawl, Tuesday 10.2.2015 Magha 21, S.E. 1936, Issue No. 65

NOTIFICATION

No. C. 31012/9/2014-DCA(M), the 5th February, 2015. In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India, the following Regulations passed by the Mara Autonomous District Council which received approval of His Excellency the Governor of Mizoram on 19.12.2014 is hereby published for general information, namely :-

"THE MARA AUTONOMOUS DISTRICT COUNCIL (TAXES ON MOTOR VEHICLES) REGULATIONS, 2014".

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

A

REGULATIONS

to provide for levy and collection of taxes on motor vehicles plying within Mara Autonomous District.

Whereas by virtue of the powers conferred by sub-paragraph (4) of paragraph 8 of the Sixth Schedule to the Constitution of India, read with clause (b) of sub-paragraph (3) of paragraph 8, the Mara Autonomous District Council is empowered to make regulations in respect of levy and collection of taxes on motor vehicles.

Be it enacted by the Mara Autonomous District Council in the Sixty-fifth year of the Republic of India as follows:-

**Short title, extent
and commencement.**

1. (1) These Regulations may be called the Mara Autonomous District Council (Taxes on Motor Vehicles) Regulations, 2014.
- (2) They shall extend to the whole of the Mara Autonomous District.
- (3) They shall come into force on and from the date of their publication in the Mizoram Gazette.

Definitions.

- 2 (1) In these Regulations, unless the context otherwise requires:-
- (i) "Check post" means the Check posts set up under section 10 of these Regulations.
 - (ii) "District" means the Mara Autonomous District as provided in Part-III of the Table appended to Para 20 of the Sixth Schedule to the Constitution of India.
 - (iii) "District Council" means the Mara Autonomous District Council.
 - (iv) "Executive Committee" means the Executive Committee of the Mara Autonomous District Council.
 - (v) "Licence" means a permission granted of the motor vehicles to ply within the District.
 - (vi) "Licensing Officer" means an officer appointed by the Executive Committee as such for the purpose of these Regulations.
 - (vii) "Official Gazette" means the Mizoram Gazette.
 - (viii) "Prescribed" means prescribed by rules made under these Regulations.
 - (ix) "Registered Owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1988.
 - (x) "State" means the State of Mizoram.
 - (xi) "Tax" means the tax leviable under these Regulations.
 - (xii) "Transport Department" means the Transport Department of the Mara Autonomous District Council.
 - (xiii) "Year" means the financial year and "Half Year" means the first six months or the second six months of such year; and "quarter" means the first three months or the second three months of such a half year.
- (2) Words and expressions used but not defined in these Regulations, but defined in the Motor Vehicles Act, 1988 shall have the meanings assigned to them in the Motor Vehicles Act.

Levy of tax.

3. On and from the commencement of these Regulations, a tax shall be levied and collected on every motor vehicles used or kept for use and plying within the District as follows:
- (1) All motor vehicles described in column (1) of Schedule-I and used or kept for use and plying within the District, a tax at the rate specified in the corresponding entry in column (2) of the said Schedule.
 - (2) All motor cycles, not being transport vehicles, described in Part 'A' of Schedule-II and used or kept for use and plying within the District, a tax at the rate specified in the corresponding entry in column (2) of the said Schedule.
 - (3) All motor cars, not being transport vehicles, described in Part 'B' of Schedule-II and used or kept for use and plying within the District, a tax at the rate specified in the corresponding entry in column (2) of the said Schedule.

Payment of tax and grant of licence.

4. (1) The tax levied under section 3 of these Regulations shall be paid in advance and in the manner specified in section 11 by the registered owner of the vehicle or any other person having possession or control thereof, at his choice either quarterly, half-yearly or annually on a licence to be taken out by him for that quarter, half-year or year, within fifteen days from the commencement of the quarter, half-year or year, as the case may be. Tax for a half-yearly licence shall not exceed twice and the tax for an annual licence shall not exceed four times the tax for a quarterly licence. The Executive Committee may grant such rebate as may be prescribed in case of half-yearly and annual licence.
- (2) Notwithstanding anything contained in sub-section (1), no person shall be liable to pay tax in respect of a motor vehicle for a particular period, if the tax due in respect of that motor vehicle for that period has already been paid by some other person.
- (3) Where a tax in respect of a motor vehicle is paid by any person for a particular period or if no such tax is payable thereof, the licensing officer shall grant to such person a licence, in such form as may be notified by the Executive Committee, to use the motor vehicle in any public place within the District during the said period.
- (4) Every licence granted under sub-section (3) shall be valid throughout the District.
- (5) Notwithstanding anything contained in section 3, the Executive Committee may, by notification from time to time, direct that temporary licence for a period not exceeding thirty days at a time may be issued in respect of a motor vehicle of any class on payment of such tax, and subject to such condition as may be specified in such notification.
- (6) No motor vehicle shall be used in any public place in the District at any time after commencement of these Regulations, unless a licence permitting its use during such time has been obtained as specified in sub-section (3) or sub-section (5).

Motor vehicle to stop it on demand by certain officers.

5. (1) Any officer of the Transport Department not below the rank of Enforcement Inspector or any police officer in uniform not below the rank of Sub-Inspector, or such other officer as may be prescribed may require the driver of any motor vehicles in any public place to stop that motor vehicles and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that a licence has been duly obtained in respect of such motor vehicles.
- (2) Any person who willfully fail to stop a motor vehicle when required to do so by an officer under sub-section (1) or resists such officer, shall be punishable with fine which may extend to one thousand rupees.

Penalty for failure to pay tax.

6. If the tax due in respect of any motor vehicles has not been paid as specified in section 4, the registered owner or the person having possession or control thereof shall, in addition to payment of the tax due, be liable to penalty which may extend to twice the quarterly tax in respect of the vehicle, to be levied by such officer, by order in writing and in such manner as may be prescribed:

Provided that if the lumpsum tax under these Regulations has not been paid by the registered owner or the person having possession or control thereof shall, in addition to payment of the tax due, be liable to penalty which may extend to twice the lumpsum tax payable under sub-section (1) of section 4.

- | | | |
|--|-----|---|
| Recovery of tax, penalty or fine. | 7. | Any tax, penalty or fine due under these Regulations may be recovered by way of detaining or selling such motor vehicles or such accessories which are in the possession or control of the person liable to pay the tax, penalty or fine as the case may be. |
| Power to seize and detain motor vehicles in case of non-payment of tax. | 8. | Without prejudice to the provisions of sections 6 and 7, where any tax due in respect of any motor vehicles has not been paid as specified in section 4, such officer as may be prescribed, may seize and detain the motor vehicles in respect of which the tax is due under these Regulations and for this purpose take or cause to be taken any steps he may consider necessary for the temporary safe custody of the vehicle, until the tax due in respect of the vehicle, is paid. |
| Exemption, reduction or other modification of tax. | 9. | <p>(1) The Executive Committee may, by notification—</p> <p>(a) grant an exemption, make a reduction in the rate or order other modification not involving an enhancement in the rate of the tax payable—</p> <p>(i) by any person or class of person; or</p> <p>(ii) in respect of any motor vehicles or class of motor vehicles or motor vehicles running in any particular area; and</p> <p>(b) cancel or vary such exemption, reduction or other modification.</p> <p>(2) No motor vehicle other than motor vehicles belonging to the three Autonomous District Councils in Mizoram or State Government or Government of India shall be exempted from payment of tax if not specifically exempted by the Executive Committee for certain periods not exceeding six months. Such exemption or reduction of tax, if any, shall be notified in the official Gazette.</p> |
| Setting up of check post | 10. | The Executive Committee may, by notification, set up check post at any suitable place and no vehicle shall pass through the check post without producing a tax clearance certificate, unless exempted under section 9 of these Regulations. |
| Manner of payment of dues. | 11. | Payment of every amount due under these Regulations shall be made in cash to the office of the Licensing Officer or in such other manner as may be prescribed. |
| Appeal. | 12. | Any person aggrieved— |
| | | (a) by an order of levy made under section 6; |
| | | (b) by the seizure made under section 8 may, within a period of thirty days from the date of communication to him of the order of levy or the date of seizure, as the case may be, appeal to the Executive Committee in such manner and so payment of such fees as may be prescribed. |

- Protection of acts done in good faith.** 13. No suit, prosecution or other legal proceeding shall be instituted against any person for anything which is in good faith, done or intended to be done under these Regulations or under the rules made there-under.
- Trial of offences.** 14. No court inferior to that of a First Class Magistrate shall try any offence punishable under these Regulations.
- Procedure in certain cases.** 15. (1) A Court taking cognizance of an offence punishable under sub-section (1) or sub-section (2) of section 5, in so far as it relates to willful failure to stop a motor vehicle when required to do so by an officer, may state upon the summons to be served on the accused person that—
(a) he may appear by pleader or in person; or
(b) he may, by a specified date prior to the hearing of the charge plead guilty to the charge, by a registered letter addressed to the Court and remit to the court such sum not exceeding five hundred rupees, as the Court may specify.
(2) Where an accused person pleads guilty and remits the sum specified by the Court, no further proceedings in respect of the offence shall be taken against him.
- Power to make rules.** 16. (1) The Executive Committee may, by notification, make rules for carrying out all or any of the purpose of these Regulations.
(2) In particular and without prejudice in general of the foregoing provision, such rules may provide for all or any of the following matters, namely:—
(a) Levy of tax under section 3.
(b) Payment of tax and grant of licence under section 4.
(c) Penalty for failure to pay under section 6.
(d) Recovery of tax, penalty or fine under section 7.
(e) Exemption, reduction or other modification of tax under section 9.
(f) Any other matter relating to the provisions of these Regulations or for carrying out all or any of the purpose of these Regulations.
- Power to amend Schedules.** 17. (1) The Executive Committee may, by notification in the official Gazette, increase or decrease, as the case may be, from time to time, the rate (s) specified in the Schedule-I and Schedule-II in relation to any motor vehicles.
(2) When a Schedule is so amended, any reference to the Schedule in these Regulations shall be construed as a reference to such Schedule as so amended.
- Power to remove difficulty.** 18. If any difficulty arises in giving effect to the provisions of these Regulations in consequences of the transition to the said provisions from the corresponding provisions of the Act or Rules in force immediately before the commencement of these Regulations or otherwise, the Executive Committee may after previous publication by order published in the official Gazette, make such provisions not inconsistent with the purpose of these Regulations, as appear to them to be necessary or expedient for removing the difficulty.

SCHEDULE - I
[See Section 3 (1)]

RATE OF TAX ON VEHICLES

1	2	3
Group	Description of Motor Vehicles	Annual rate of tax for each Motor Vehicle Rupees
	Motor Vehicles fitted solely with pneumatic tyres	
I.	Motor Vehicles (including tricycles) used for transport or haulage of goods or materials the registered laden weight of which:-	
(a)	Does not exceed one ton	Eight hundred only
(b)	Exceeds one ton but does not exceed two tons	One thousand five hundred only
(c)	Exceeds two tons but does not exceed four tons	Two thousand five hundred only
(d)	Exceeds four tons but does not exceed six tons	Three thousand five hundred only
(e)	Exceeds six tons but does not exceed eight tons	Four thousand five hundred only
(f)	Exceeds eight tons but does not exceed nine tons	Five thousand only
(g)	Exceeds nine tons but does not exceed ten tons	Five thousand five hundred only
(h)	Exceeds ten tons	The rates specified in (g) above plus five hundred for every one ton or part thereof in addition to 10 tons
II.	Motor Vehicles (including tricycles) plying inter - State for hire and used for the transport of passengers when:-	
(a)	Licensed to carry not more than two (exclusive driver)	Two hundred fifty only
(b)	Licensed to carry in all more than two but not more than four passengers (exclusive driver & conductor)	Eight hundred fifty only
(c)	Licensed to carry in all more than four but not more than six passengers (exclusive driver & conductor)	One thousand five hundred only
(d)	Licensed to carry in all more than six but not more than twelve passengers (exclusive driver & conductor)	Two thousand five hundred only
(e)	Licensed to carry in all more than twelve but not more than eighteen passengers (exclusive driver & conductor)	Three thousand five hundred only
(f)	Licensed to carry in all more than eighteen passengers (exclusive driver & conductor)	The rates specified in (e) above plus one hundred twenty for every passenger in addition to eighteen passengers.
III.	Motor Vehicles (including tricycles) plying inter-States for hire and used for the transport of passengers (Tourist Vehicles) when:-	
(a)	Licensed to carry in all more than two but not more than four passengers (exclusive driver & conductor)	One thousand only
(b)	Licensed to carry in all more than four but not more than six passengers (exclusive driver & conductor)	Two thousand only
(c)	Licensed to carry in all more than six but not more than twelve passengers (exclusive driver & conductor)	Three thousand only

- | | | |
|-----|--|---|
| (d) | Licenced to carry in all more than twelve but not more than eighteen passengers (exclusive driver & conductor) | Four thousand only |
| (e) | Licenced to carry in all more than eighteen passengers (exclusive driver & conductor) | The rates specified in (d) above plus one hundred fifty for every passenger in addition to eighteen passengers. |

IV. Special Purpose: Transport Vehicles like Prime mover, Tractor, Ambulance, Animal Ambulance, Mobile Workshop/X-Van, Mobile Canteen, Cash Van, Camper Van/Trailer, Hearse, Fire-Fighting Vehicles, other Special Transport Vehicles not specified elsewhere in this Schedule.

- | | | |
|-----|--|---|
| (a) | Unladen weight up to 500kgs | Five hundred only |
| (b) | Unladen weight exceeding 500kgs but less than 2000kgs | Two thousand only |
| (c) | Unladen weight exceeding 2000kgs but less than 4000kgs | Three thousand five hundred only |
| (d) | Unladen weight exceeding 4000kgs but less than 8000kgs | Five thousand only |
| (e) | Unladen weight exceeding 8000kgs | Seven thousand five hundred plus four hundred for every additional 500kgs or part thereof above 8000kgs |

V. Articulated Trailers

- | | | |
|-----|--|---|
| (a) | Gross Vehicle weight up to 22600kgs | Twelve thousand only |
| (b) | Gross Vehicle weight exceeding 22600kgs but less than 26400kgs | Fifteen thousand only |
| (c) | Gross Vehicle weight exceeding 26400kgs but less than 36600kgs | Twenty five thousand only |
| (d) | Gross Vehicle weight exceeding 36600kgs but less than 50000kgs | Thirty thousand only |
| (e) | Gross Vehicle weight above 50000kgs | Thirty thousand plus five hundred for every additional GVW or part thereof above 50000kgs |

VI. Special purpose: Non-Transport vehicles like Fork lift, Vehicle/Trailer fitted with equipment like Rig, Generator, Compressor, etc., Crane mounted Vehicles, Tractor, Trailer to carry personal effects, Tower wagons & Tree trimming vehicles, Tow-Trucks, Breakdown Van, Recovery Vehicles, etc., Omni bus for private use, Camper van/Trailer for private use, other special non-transport vehicles not specified elsewhere in this Schedule.

- | | | |
|-----|--|--|
| (a) | Unladen weight up to 500kgs | Five hundred only |
| (b) | Unladen weight exceeding 500kgs but less than 2000kgs | Two thousand only |
| (c) | Unladen weight exceeding 2000kgs but less than 4000kgs | Three thousand five hundred only |
| (d) | Unladen weight exceeding 4000kgs but less than 8000kgs | Five thousand only |
| (e) | Unladen weight exceeding 8000kgs | Seven thousand five hundred plus four hundred for every additional 500kgs or part thereof above 8000kgs. |

VII. Special Purpose: Non – Transport Vehicles:

- | | | |
|-----|----------------------------------|--------------------------------|
| (a) | Invalid Carriage | Three thousand only |
| (b) | Three – wheeler for personal use | One thousand five hundred only |

SCHEDULE - II
[See Section 3 (2) & (3)]

PART - 'A'

RATE OF TAX ON MOTOR CYCLE AND SCOOTER
(Not being Transport Vehicles)

SI/No.	Description of Motor Vehicles	Annual Rate of Tax(in rupees)
1	2	3
1.	Upto 100cc	100
2.	Above 100cc but does not exceed 200cc	200
3.	Above 200cc but does not exceed 300cc	300
4.	300cc and above	400

PART - 'B'

RATE OF TAX ON MOTOR CARS
(Not being Transport Vehicle)

SI/No.	Description of Motor Vehicles	Annual Rate of Tax(in rupees)
1	2	3
1.	Upto 800cc	750
2.	Above 800cc but does not exceed 1000cc	850
3.	Above 1000cc but does not exceed 2000cc	1000
4.	Above 2000cc but does not exceed 3000cc	1500
5.	3000cc and above	1800