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NOTIFICATION

No. MAS. 4/76/38, the 15th Nov. 1976. Under Rule 76 of the Rules of Procedure and Conduct of Business in the Mizoram Legislative Assembly, the following Bill which was introduced in the Mizoram Legislative Assembly on the 12th November, 1976, is published together with Statement of Objects and Reasons for general information :-

Bill No. 7 of 1976

THE MIZORAM (PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION) (AMENDMENT) BILL, 1976.

(As introduced in Mizoram Legislative Assembly)

A BILL

to amend the Mizo District (Professions, Trades, Callings and Employments Taxation) Regulation, 1963 (hereinafter called the Principal Regulation).

Be it enacted by the Legislative Assembly of Mizoram in the Twenty-seventh Year of the Republic of India as follows :—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Mizoram (Professions, Trades, Callings and Employments Taxation) (Amendment) Act, 1976.
- (2) It shall have the like extent as the Principal Regulation.
- (3) It shall be deemed to have come into force on the First day of April, 1976.

Substitution 2. In section 1 of the Principal Regulation, for sub-section (2), the following sub-section shall be substituted, namely—

of new sub-section for sub-section (2) of section 1 of the Principal Regulation.

“(2) It shall extend to the whole of Union Territory of Mizoram excluding the areas of Pawi, Lakher and Chakma Autonomous District Councils in Chhimtuipui District”

Substitution 3. For the Schedule to the Mizo District (Professions, Trades, Callings and Employments Taxation) Regulation, 1963, the following Schedule shall be substituted, namely :—

of new Schedule for the Schedule to the Regulation of 1963.

“THE SCHEDULE
(See Section 4)

A In the case of every person other than a Hindu undivided or joint family where the total gross income :—

	Amount of Tax
1. does not exceed Rs. 6,000/-	Nil
2. exceeds Rs. 6,000/- but does not exceed Rs. 10,000/-	Rs. 30·00
3. exceeds Rs. 10,000/- but does not exceed Rs. 15,000/-	Rs. 50·00
4. exceeds Rs. 15,000/- but does not exceed Rs. 20,000/-	Rs. 75·00
5. exceeds Rs. 20,000/- but does not exceed Rs. 25,000/-	Rs. 100·00
6. exceeds Rs. 25,000/- but does not exceed Rs. 30,000/-	Rs. 150·00
7. exceeds Rs. 30,000/- but does not exceed Rs. 35,000/-	Rs. 200·00
8. exceeds Rs. 35,000/-	Rs. 250·00

B. In the case of every Hindu undivided or joint family where the total gross income :—

1. does not exceed Rs. 10,000/-	Nil
2. exceeds Rs. 10,000/- but does not exceed Rs. 15,000/-	Rs. 60·00
3. exceeds Rs. 15,000/- but does not exceed Rs. 20,000/-	Rs. 80·00
4. exceeds Rs. 20,000/- but does not exceed Rs. 25,000/-	Rs. 100·00
5. exceeds Rs. 25,000/- but does not exceed Rs. 30,000/-	Rs. 150·00
6. exceeds Rs. 30,000/- but does not exceed Rs. 35,000/-	Rs. 200·00
7. exceeds Rs. 35,000/-	Rs. 250·00”

STATEMENT OF OBJECT AND REASONS

The exemption limit of taxable income of every Hindu of Joint family and a person other than a Hindu undivided or Joint family is considered too low

at present where the income of the people in terms of money has considerably increased with rise in prices and reducing the purchasing power. This has affected the poorer sections of the people adversely as many have become eligible now to pay the tax otherwise than the spirit of the Regulation.

The Principal Regulation of 1963 was applicable to the whole of erstwhile Autonomous Mizo District. With the formation of the three Autonomous District Councils namely, Pawi, Lakher and Chakma, it is intended to exclude the areas from the purview of the Principal Regulation as these Autonomous District Councils are competent to make such laws under the provisions of Paragraph 8 of the Sixth Schedule to the Constitution of India. The Bill seeks to exclude those areas by amending the extent clause of the Principal Regulation.

Hence the Bill.

R. Thangliana
Minister-in-charge,
Revenue Department,
Government of Mizoram.

D.C. Pande,
Secretary,
Legislative Assembly Mizoram

FINANCIAL MEMORANDUM

Approximately 5000 income earners of low income group will get exemption by this proposed amendment and there will be an approximate short realisation of Rs. 1. 20 lakhs as Professional tax per annum.

x . . . x . . . x

No. MAS. 4/76/38, the 15th Nov., 1976. Under Rule 76 of the Rules of Procedure and Conduct of Business in the Mizoram Legislative Assembly, the following Bill which was introduced in the Mizoram Legislative Assembly on the 12th November, 1976, is published together with Statement of Objects and Reasons for general information :-

Bill No 9 of 1976

THE MIZORAM URBAN AREAS RENT CONTROL (AMENDMENT) BILL, 1976

(As introduced in Mizoram Legislative Assembly)

A BILL

further to amend the Mizoram Urban Areas Rent Control Act, 1974 (hereinafter called the Principal Act).

Be it enacted by the Legislative Assembly of Mizoram in the Twenty-seventh Year of the Republic of India as follows :—

Short title, 1. (1) This Act may be called the Mizoram Urban Areas Rent extent and Control (Amendment) Act, 1976.
commence- (2) It shall have the like extent as the Principal Act.
ment. (3) It shall come into force at once.

Amendment 2. In section 1 of the Principal Act, for sub-section of section (3), the following sub-section shall be substituted and shall be 1 of the deemed always to have been substituted.
Principal Act.

“(3). It shall come into force at once”.

Amendment 3. (1) In section 2 of the Principal Act, in clause of sections (e), for the words “market price of the land” appearing in 2 and 3 of between the word “the” and “together” the words “price the Principal of the land as may be fixed by the Revenue Department” shall be substituted.
Act.

(2) In section 3 of the Principal Act, in sub-section (3), for the words “market price of the land” appearing in between the word “the” and “and” the words “price of the land as may be fixed by the Revenue Department” shall be substituted.

(3) In section 3 of the Principal Act, in proviso to sub-section (3), for the words “market price of land” appearing in between the word “the” and “and” the words “price of the land as may be fixed by the Revenue Department” shall be substituted.

(4) In section 3 of the Principal Act, in proviso to sub-section (3), the word “market” appearing in between the word “of” and “value” shall be deleted.

STATEMENT OF OBJECTS & REASONS

1. The Mizoram Urban Areas Rent Control Act, 1974 which was passed by the Mizoram Legislative Assembly in the year 1974 had been assented to by the Lt. Governor on 26.11.1974. Section 1 (3) of the said Act provides that it shall be deemed to have come into force on such date as may be notified by the Administrator in the Official Gazette. It was the intention of this Government to enforce the Act with effect from 26.11.1974. Accordingly, a Notification was issued

by the Government on 5th March, 1975 bringing into force the said Act from 26-11-1974. After careful examination, this notification is found legally nottenable as it has a retrospective effect. Government of India was consulted in the matter and after careful consideration in consultation with the Ministry of Law & Justice, it has been suggested that Section 1 (3) of the said Act may suitably be amended so as to bring the said Act into force with effect from 26.11.1974.

2. Standard rent is calculated on the basis of estimate cost of the "construction" and the "market price" of the land. It is not possible to calculate market price of the land accurately as there is no registration or any other document on the basis of which one can arrive at correct assessment of the land value. Presently it is being calculated and fixed on the basis of presumption. Such presumptive calculation has sometimes been found unreasonable and the assessing authority is also not very sure about the correctness of such assessment. To avoid such complications it is felt necessary that all lands in the Urban Areas may be classified according to the situation and demand. The price may be fixed by the Revenue Department for all the classified lands.

Hence this Bill.

Ch. Chhunga
Minister-in-charge,
General Administration Department.

D.C. Pande
Secretary
Legislative Assembly
Mizoram

FINANCIAL MEMORANDUM

The Mizoram Urban Areas Rent Control Act, 1974 received the assent on 26-11-1974. Section 1 (3) of the said Act provides that it shall be deemed to have come into force on such date as may be notified by the Administrator in the Official Gazette. It was the intention of this Government to enforce the Act with effect from 26.11.1974. Accordingly a Notification was issued by the Government on 5th March, 1975 bringing into force the said Act from 26-11-1974. Because of certain legal anomalies the provisions of the said Act could not be operated upon. The present Bill seeks to remove those anomalies. Introduction of this amendment Bill, does not, involve any extra additional expenditure, over and above the expenditure already anticipated at the time of introduction of Principal Act in 1974.

No. MAS. 4/76/38, the 15th Nov. 1976. Under Rule 76 of the Rules of Procedure and Conduct of Business in the Mizoram Legislative Assembly, the following Bill which was introduced in the Mizoram Legislative Assembly on the 12th November, 1976, is published together with Statement of Objects and Reasons for general information :-

Bill No. 8 of 1976.

THE MIZORAM SALARIES AND ALLOWANCES OF MEMBERS OF THE LEGISLATIVE ASSEMBLY (AMENDMENT) BILL, 1976.

(As introduced in Mizoram Legislative Assembly)

A Bill to amend the Mizoram Salaries and Allowances of Members of the Legislative Assembly Act, 1973.

Be it enacted by the Legislative Assembly of Mizoram in the Twenty-seventh Year of the Republic of India as follow :—

Short title and commencement. 1. (1) This Act may be called the Mizoram Salaries and Allowances of Members of the Legislative Assembly (Amendment) Act, 1976.

(2) Section 2 of this Act shall be deemed to have come into force on the 1st day of November, 1976 and section 3 of this Act shall come into force at once.

Amendment of Section 3. 2. In section 3 of the Mizoram Salaries and Allowances of Members of the Legislative Assembly Act, 1973 (hereinafter referred to as the principal Act),-

3 of 1974

(i) for the words "one hundred rupees", the words "two hundred rupees" shall be substituted; and

(ii) for the words "twenty-five rupees", the words "thirty rupees" shall be substituted.

Insertion of new section 8A. 3. After section 8 of the principal Act, the following section shall be inserted, namely :—

"8A Telephone. Where telephone facilities are available at the place declared by a Member to be his headquarters, he

by the Government on 5th March, 1975 bringing into force the said Act from 26-11-1974. After careful examination, this notification is found legally not tenable as it has a retrospective effect. Government of India was consulted in the matter and after careful consideration in consultation with the Ministry of Law & Justice, it has been suggested that Section 1 (3) of the said Act may suitably be amended so as to bring the said Act into force with effect from 26.11.1974.

2. Standard rent is calculated on the basis of estimate cost of the "construction" and the "market price" of the land. It is not possible to calculate market price of the land accurately as there is no registration or any other document on the basis of which one can arrive at correct assessment of the land value. Presently it is being calculated and fixed on the basis of presumption. Such presumptive calculation has sometimes been found unreasonable and the assessing authority is also not very sure about the correctness of such assessment. To avoid such complications it is felt necessary that all lands in the Urban Areas may be classified according to the situation and demand. The price may be fixed by the Revenue Department for all the classified lands.

Hence this Bill.

Ch. Chhunga
Minister-in-charge,
General Administration Department.

D.C. Pande
Secretary
Legislative Assembly
Mizoram

FINANCIAL MEMORANDUM

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Bill No. 8 of 1976.

THE MIZORAM SALARIES AND ALLOWANCES OF MEMBERS OF THE LEGISLATIVE ASSEMBLY (AMENDMENT) BILL, 1976.

(As introduced in Mizoram Legislative Assembly)

A Bill to amend the Mizoram Salaries and Allowances of Members of the Legislative Assembly Act, 1973.

Be it enacted by the Legislative Assembly of Mizoram in the Twenty-seventh Year of the Republic of India as follow :—

Short title and commencement. 1. (1) This Act may be called the Mizoram Salaries and Allowances of Members of the Legislative Assembly (Amendment) Act, 1976.

(2) Section 2 of this Act shall be deemed to have come into force on the 1st day of November, 1976 and section 3 of this Act shall come into force at once.

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3 of 1974

(i) for the words "one hundred rupees", the words "two hundred rupees" shall be substituted ; and

(ii) for the words "twenty-five rupees", the words "thirty rupees" shall be substituted.

Insertion of new section 8A. 3. After section 8 of the principal Act, the following section shall be inserted, namely :—

"8A Telephone. Where telephone facilities are available at the place declared by a Member to be his headquarters, he

shall be entitled to have a telephone at his residence, or at the place where he ordinarily conducts his works relating to the Assembly, subject to the conditions that he shall meet the cost of installation of such telephone in full and that, in regard to the recurring charges, the liability of the Government shall be limited to the reimbursement of rental charges for that telephone and changes in respect of a maximum of seven hundred and fifty local calls made from that telephone per quarter including calls, if any, permitted free of charge".

STATEMENT OF OBJECT AND REASONS

In view of the phenomenal rise in the cost of propulsion and maintenance of motor vehicles and with a view to facilitate the M.L. As to be able to move about all over Mizoram for keeping in touch with the people, and of the prevailing circumstances in Mizoram, it is felt necessary to raise the Conveyance Allowances and the rate of the Daily Allowances admissible per month. Again considering the importance of functions of the M.L.As and the need for them to be able to communicate easily and quickly in the interest of the people, it is felt necessary to provide Telephone Connection to their residence in their declared headquarters at such places in Mizoram where telephone facilities exist.

Hence the Bill.

LALSANGZUALA
Minister In-charge

D.C. Pande
Secretary
Legislative Assembly,
Mizoram

FINANCIAL MEMORANDUM

The proposed enactment will involve an additional recurring expenditure of Rs. 43,000/- (Rupees forty-three thousand) (Approximately) annually with effect from 1-11-1976 out of the consolidated fund of Mizoram; provision for which will be made in the Budget in due course.

Lalsangzuala
Minister-in-Charge.