

Regd No N.E. 907



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

Vol. VII. Aizawl 7.8.1978. Sravana 16, S.E. 1900 Issue No. 46

NOTIFICATION

No. LJD 128/76/63, the 7th August, 1978. The following Act of the Mizoram Legislative Assembly which received the assent of the President of India is hereby published for general information.

Mizoram Act No 2 of 1978

The Mizoram (Professions, Trades, Callings and Employments Taxation) (Amendment) Act, 1976.

(Received the assent of the President of India on 23rd July, 1978)

**AN
ACT**

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 commencement
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), of new sub-section for

the following sub-section shall be substituted, namely—

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, Lakber and Chakma Autonomous District Councils in Chhimituipui District.”

Substitution 3. For the Schedule to the Mizo District (Professions, Trades, of new Callings and Employments Taxation) Regulation, 1963, the Schedule for the Schedule to the Regulation of 1963.

the following Schedule shall be substituted, namely:—

“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. 10,000/-	Rs. 30·00
3. exceeds Rs. 10,000/- but does not exceed Rs. 15,000/-	Rs. 15,000/-	Rs. 50·00
4. exceeds Rs. 15,000/- but does not exceed Rs. 20,000/-	Rs. 20,000/-	Rs. 75·00
5. exceeds Rs. 20,000/- but does not exceed Rs. 25,000/-	Rs. 25,000/-	Rs. 100·00
6. exceeds Rs. 25,000/- but does not exceed Rs. 30,000/-	Rs. 30,000/-	Rs. 150·00
7. exceeds Rs. 30,000/- but does not exceed Rs. 35,000/-	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:—

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

J. Wilson Sundara Raj,
Secretary, to the Government of Mizoram,
Law, Judicial and District
Council Affairs Department.