

**SEVENTH LEGISLATIVE ASSEMBLY OF MIZORAM  
(THIRTEENTH SESSION)**

**LIST OF BUSINESS**

FOR A SITTING ON THURSDAY, THE 25<sup>th</sup> MAY, 2017  
(Time 10:30 A.M. to 1:00 P.M. and 2:00 P.M. to 4:00 P.M.)

**PRESENTATION OF REPORTS**

1. **THE SPEAKER** to present to the House the Thirteenth Report of Business Advisory Committee.
2. **Pu JOHN SIAMKUNGA** to present to the House the Fourth Report of Committee on Local Fund Accounts on Action taken by the Government on the Recommendations contained in the Second Report of Committee on Local Fund Accounts on Annual Technical Inspection Report on Urban Local Body and Rural Local Bodies for theyear 2013-2014 relating to Urban Development & Poverty Alleviation Department.

**LAYING OF PAPERS**

3. **Pu LAL THANHAWLA**, Hon'ble Chief Minister to lay on the Table of the House "The Mizoram (Animal Slaughter Houses) Rules, 2016".
4. **Pu LALSAWTA**, Minister to lay on the Table of the House "The Report of the Comptroller and Auditor General of India on General, Social, Economic Revenue and Economic (PSUs) Sectors for the year ended 31 March 2016".

**LEGISLATIVE BUSINESS**

***Bill for introduction, consideration and passing***

5. **Pu LALSAWTA**, Minister to beg leave of the House to introduce "The Mizoram Goods and Services Tax Bill, 2017"

**ALSO**

***to introduce the Bill***

***to move that the Bill be taken into consideration***

**AND**

***to move that the Bill be passed.***

6. **Pu LALSAWTA**, Minister to beg leave of the House to introduce “The Mizoram Value Added Tax (Amendment) Bill, 2017”.

**ALSO**  
**to introduce the Bill**  
**to move that the Bill be taken into consideration**  
**AND**  
**to move that the Bill be passed.**

NGURTHANZUALA  
Secretary

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**SPEAKER** : Khawngaihna te, remna te, hmangaihna te in chungah tihpunin awm rawh se. (Juda 1 : 2)

Tun tum kan session neih tur hi damlo kan awm nual mai a. Pu Lal Thanhawla, kan Chief Minister zahawm tak a dam lo a, Pu C. Ngunlianchunga, Pu S. Laldingliana, Pu T.T. Zothansanga, Pu T. Sangkunga hi chu amah tak ni lovin an chhung te, Pu Lalthanliana te kan zingah an awm lova. Dan ang thlapin Speaker-ah phalna an la a, kan phal sak a ni tih House-ah kan hriattir a. An zavai hian, a bik takin kan Chief Minister zahawm tak, dam thuai se tih kan duhsak em em a ni.

Tunah hian Advisory Committee ni 18.5.2017-a thukhawm chuan tun tum Thirteenth Session of Seventh Assembly programme a ruahman a, Bulletin Part-II, No. 176-na, tahrik ni 19.5.2017 khan kan inhriattir tawh a. Committee Report hi House-ah ka rawn present a, a copy kha sem ni phawt sela, kha kha kan tih dan thin angin House-in a pawm phawt a ngai a, kan pawm mai lawm ni? Aw, a lawmawm e, kan pawm a ni. Tin, tun tum Session hi Minister zahawm tak te, Parliamentary Secretary leh MLA te leh official te kha car parking-ah harsatna in tawk mai thei a. Horticulture Department-in pangpar leh thlai chi dang chingtute tan pho chhuahna tur min dil a, he session awm tur hi hriat lawk a ni si lova, kan lo phalsak laklawh tawh si a, ni khat atan chauh a ni bawk a, kan lo inphal sak tawh si a, han inthiar leh kha a buaithlak lutuk dawn a, chuvangin he House zahawm tak leh official te hnenah thupha kan chawi a, in hriatthiamna leh ngaihnhathiamna kan dil a ni.

Tunah chuan Laying of Papers-ah kan kal ang a, kan Chief Minister zahawm tak hi a damloh avangin kan Deputy Leader Pu R. Lalzirliana a rawn authorized a, a paper lay tur in i lo sawm ang. Kan lo tih sual palh hlauh mai a, Pu John Siamkunga zawk paper present turin i lo sawm hmasa ang.

**Pu JOHN SIAMKUNGA** : Pu Speaker, ka lawm e. I phalna leh he House zahawm tak remtihna hian “The Fourth Report on the Action Taken by the Government on the recommendations contained in the Second Report of the

Committee on Local Fund Accounts on Annual Technical Inspection Report on Urban Local Body and Rural Local Bodies for the year 2013-2014 relating to Urban Development and Poverty Alleviation Department” hi House-ah ka rawn present e. Ka lawm e.

**SPEAKER** : A copy kha member zahawm tak te hnenah sem ni se. Tunah chuan kan House Leader aiah Pu R. Lalzirliana, Deputy Leader paper lay turin i sawm ang.

**Pu R. LALZIRLIANA, MINISTER** : Pu Speaker, kan Chief Minister aiawhin “The Mizoram (Animal Slaughter Houses) Rules, 2016” he House zahawm takah hian ka rawn pharh e.

**SPEAKER** : A copy sem leh ni se. Tunah chuan Finance Minister zahawm tak Pu Lalsawta, paper lay tur a neih ang ang lay turin i lo sawm ang.

**Pu LALSAWTA, MINISTER** : Mr. Speaker Sir, with the recommendation of His Excellency, the Governor of Mizoram, and with your permission, I lay the report of Comptroller and Auditor General of India on General, Social, Economic, Revenue and Economics (PSUs) Sectors for the year ended 31<sup>st</sup> March, 2016 relating to the Government of Mizoram on the Table of this august House. Thank you, Sir.

**SPEAKER** : A copy kha sem leh ni se. Tunah chuan Legislative business ah kan kal thei ta a. Vawiinah hian kan hriat angin bill pahnih pass tur kan nei a, a hmasa zawk chu ‘The Mizoram Goods and Services Tax Bill, 2017’ a ni a. Kan hriat angin India ramah chhiah lak dan tih danglam ngai a awm avangin Constitution Amendment siam a ngai a, chuvang chuan the Constitution 122 Amendment Bill, 2014 chu Lok Sabha leh Rajya Sabha in 2016 khan an passed a. Chu chu state tin ten kan pawmpui a ngaih avangin tahrrik ni 30.8.2016 khan kan Finance Minister zahawm takin resolution a pulut a, chu chu kan passed ta a, kha kha GST dan siam theihna tur a ni a, tunah chuan dan an lo siam tak tak ta a. Constitution 246

Article 246 -na kha tih danglam a ni a, 246 @ tiin an rawn dah thar ta a, @ hnuaiiah khan hemi Goods and Services tax siam phalna dan an siam thei ta a ni. Chu chu keini pawhin kan siam ve a lo ngaih tak avangin tunah hian kan thu khawm a ni a. Tunah Finance Minister zahawm tak in kha mi Bill kha House-ah introduce rawn dil se.

**Pu LALSAWTA, MINISTER** : Pu Speaker, i phalna leh kan Governor recommendation ang leh he House rem tihna in ‘The Mizoram Goods and Services Tax Bill, 2017’ hi he House zahawm taka introduce ka rawn dil e.

**SPEAKER** : Awle, a rawn dil a, introduce kan phal sak mai maw? A lawmawm e, khawngaihin rawn introduce sela, House consideration atan rawn move nghal tawh mai sela a tha ang e.

**Pu LALSAWTA, MINISTER** : Pu Speaker, tuna i sawi ang khan India ram pumpuiiah chhiah lak dan leh a khawn dan tih danglam a ni dawn a, chutah chuan hemi kan ngaihtuah tur hi ka rawn move nghal dawn chuan ka rawn sawi chhiang nghal mai turah ka inngai a. Tuna kan ngaihtuah hi indirect tax a ni a , a hma khan direct tax pakhat an rawn telh ve thin a, chu chu Article 276 ami Professional Tax kha an rawn telh a, mahse indirect tax-ah chauh hian kan lut ta a, chutichuan hemi dan hi rei tak ngaihtuah a ni a, tun hma kum sawm chuang atang tawh khan Empowered Committee tiin committee hrang hrang lo buatsaih chho in kan khelna a rei tawh hle a. Mizoram atangte pawh in Minister concern te pawh an lo zu tel ve reng tawh thin a , Empowered Committee tiin.

Pu Speaker, i sawi ang khan ratification te han tih zawh a, Constitution amendment te peih fel a nih khan, Goods and Services Tax Council (GSTCouncil) tih kha Constitution-in a rawn pian tir ta a, chumi a pian hnu chuan chipchiar zawk leh hman theih mai turin a rawn buatsaih chho ta a. An meeting hnunung ber hi tun thla vawin ang ni chiah Thursday ni 18 khan Srinagar-ah meeting an nei a, chumi hma pawh chuan state thenkhat chuan anmahni state-a hman tur leh a tul anga hman tur ang chi ho kha chu an lo passed fai vek tawh a. A awmdan tlangpui chu member

zahawm tak tak ten an hre tho maithei a, Bill te pawh an lo chhiar tawh a, mahse ka'n sawi leh tho ang a. Hetah hian kan chhiah lak tur hi tun hmaa India ram chhiah lak dan nen khan a danglam ta dawrh a ni, a danglam tak dawrh avang tak khan Constitution kha amend a ngai ta a, tun hma chuan chhiah kha an then deuh phawk a, chu chu manufactureing state-ah kha chuan central chauh a khawih thei a.

Tin, bungrua a lo nih tawh kha chuan central khan a zu buaipui zui lutuk tawh lo a, state lamah khan bungrua kha a lo luang lut ve ta a. Constitution-a list one kan tih ah khan central thuneih fai vek na kha excise duty ah te, co-operation tax ah te, tax chi hrang hrang ah khan a awm ta bik a, state in thuneihna kan nei ve lo a, State in thu kan neih ve na chu Constitution-a List II kan tih ho ah khan a ni a, chu tak chu Constitution-a an rawn tih danglam tak kha a ni ta a. A chhan chu central pawhin goods and services chi reng reng a vaia ti thei vek tawh tur leh state pawhin kan tih theih vek na tur khan tun hmaa Constitution-in min phuar tlat na kha Constitutional Amendment hmangin phelh a lo ni ta a. Tun hmaa central chauhin a tih theih Services tax kan tih, taxation tawngka ah hi chuan 'tha' kan ti mai a, tha chhiah a niang chu; thil a tih a tih na ang chi ho chhiah kha central chauhin a tih theih lai khan tunah chuan state pawh in kan ti thei dawn ta a.

Amaherawhchu kha kha fumfe takin fel takin, then fel a ni a, a chhan chu central sorkar leh state sorkar khan kan tih theih ve ve avang khan kan inchuh buai lohna turin khang ho kha mumal takin ruahmanna siam a ni a. Nuai 150 chin hnuai lam ah hi chuan tun meeting hnuhung ber ah kha chuan 90 % state in a ti ang a, a dang 10% central-in a ti ang tih an lo remti tawh a. Hemi chungchang ah hian Pu Speaker, value addition kan han tih (nakinah kan la sawi chho tho tho dawn a). Mizoram VAT Act, 2005 te pawh tunah hian kan la hman dawn tho avangin hengah hian VAT tih hrim hrim hi Value Added Tax tihna a ni a, mahse mi thenkhat hian 'Value Addition a awm lo, heng ah chuan chhiah pek a ngai tawh lo' tih ngaihtuahna te an neih thin avangin sawi fiah a tha khawpin ka hria a, a transaction ah zawk khan,

a zin kawng ah khan a neitu te, a lei chhawngtu leh hralhtu te a lo kal kawng ah khan value addition kha a lo lut ta thin a ni. Entirnan thir chu car ah te an siam a, thir a nih laia man tlawm tak thin kha car a nih hnu chuan a man lo to a, siam tawh hnu a nih avangin; kha thir kha value addition hmang in tih danglam chu a ni teh meuh a, mahse bungraw ngai reng entirnan petrol te pawh petrol ngai reng kha khuta tanga rawn thawn chhoh a nih khan, hmun khata chhiah an lak khan lak leh na tur a nih khan Value Addition Tax kha lo lak leh a ngai ta a. A petrol a kha a hlutna emaw, amah tih danglam a awm chuang lova, mahse VAT kan tih (Value Added Tax) kha kan la tho a ni. Kha kha thil kal hmang a ni a. Entirnan liquor chung changah te pawh, liquor kha a manufacture atangin a lo kal a, a ngai reng a ni a, mahse a in hlan chhawna ah khan VAT kha lak a nih avang khan kha liquor a kha a ngai reng pawh ni se VAT (Value Added Tax) kha lak tho a ni tih ka'n sawi chiang duh a.

Tin, GST kan tih berin a tum hi chu nation pakhat, ram pakhat, hnam pakhat, chhiah pakhat, market pakhat, kha thil pathum 'one nation, one tax, one market' anga a kal theih na tur atan a ruahman a ni a. Tuna kan hman mek ang ah chuan central hian chhiah lakna chi hrang hrang pariat lai a nei a. Central Excise Duty te, Duties of Excise, Medicinal and toilet preparations te, additional duties of Excise, goods of special importance tih te, additional duties of Excise, textiles and textile products tih te, additional duties of Customs commonly known as CVD kan tih ang chi te. Tin, special additional duties of Custom kan tih te, service tax te.

Central Sur-charges and sales bungrua leh service supply-na nena inkaihhnawih an nih chuan tih ang ah te, heng pariat hi hlawm khatah a lo kal ta a ni. Central-a pariat lai awm thin kha hlawm khatah a lo kal hluk mai a. Chumi hlawm zuk belh tur chuan state-in kan lak thin pakua lai mai State VAT kan tih tuna kan hman mek ang chi te, Central Sale Tax (CST) kan tih

lar tak ang chi te, Luxury tax tih te, Entry tax kan tih te, Entertainment and Amusement tax local body in an khawn a nih chuan GST in a subsume sue dawn lova. Entirnan local body kan tih te chu Aizawl Municipal Corporation ang te hi a ni ang a. Taxes on Advertisement tih te, Purchase tax, Taxes on Lotteries, Betting and Gambling tih te, State Sur-charges leh Cess kan tih ho chi leh sur-charge chi ho reng reng pakua lai mai kha hlawm khatah a lo kal ta hluk a, chung chu central ami pariat nen khan sawm pasarih lai a nih chu, kha kha pakhatatah a luang khawm ta vek a ni. Chu chu GST in a rawn tum ber leh kan luh dan tur chu a ni a.

Tukin zing lam radio ka ngaihthlak khan June thla atangin hman tur a ni tih kha a rawn puang tlat mai a, an tih sual palh emaw ni aw ka ti a, June thla a ni lova, kumin July thla atanga hman tan tur atan in buatsaihna a ni zawk a.

Tin, khang chhiah ho kha a lo tlin khawm khan GST Council-ah te, Empowered Committee-ah te pawh rei tak thu kan inchuh kan inchuh chhan chu, pakhatna ah chuan petroleum products kan tih ho hi chu GST-ah hian tel ve suh se, GST-a telh lovin state-in kan nei tur a ni tih kha rei zet chai a ni a. Tin, liquor kan tih, State Excise ang pawh hi GST-ah hian ni rawh se tih kha a ni ta a, chumi avang tak chuan nakina kan ngaihtuah turah pawh hian Dan kan lo neih tawh sa ang thlapa kan khawanna Dan kha hetah a luh vek tawh dawn avangin a Dan kha tangkaina nei tawh lo a nih avangin Pu Speaker, kan repeal a ngai dawn a ni. Han buaipui rei em em leh bawk chu Threshold Limit an ti a, khawi chin in nge dawrkai chhiah pe ang tih ah hian kan inang lo em em a, Maharashtra te, Gujarat te state hausa an ni a, North-East te chu kan lo rethei a, chungah chuan anni hi chuan nuai 50 hnuai lam hi chuan chhiah hi pe ve ting tang lo mai se a buaithlak a, buaipui a ngai nasa si a tih ten an han tan a. Mahse a tawp a tawpah chuan kum khata an



hralhna turn over zawng zawng a vaia belhkhawm nuai 20-ah khan a han tlu a. Mahse keini North-East State te leh Uttarakhand, Himachal Pradesh te, J&K te kan han in lawrkhawm ve leh a, khati ringawt chuan kan chhiah lakna tur te hi te reuh te te an ni a, kang ho khan min pek azarah tunah hian chhiah engemawzat kan hmu ve chauh a ni zawk a. Hemi threshold limit hi 20 lakhs a nih chuan, a tam zawk, tuna kan chhiahkhawmna tam zawk sumdawng te hi khawn theih an ni dawn lova, 'chuvangin threshold limit hi nuai 20 ni lovin nuai 10-ah min tih sak rawh u', kan ti a, an hreh khawp a. Mahse a tawp a tawpah chuan keini North Eastern States ho Naga te, Assam te, Sikim te, Tripura te leh Jammu & Kashmir, Himachal Pradesh leh Uttarakhand nen khan state 9 te erawh hi chu in threshold limit te pawh kan hriatthiam sak ang che u min tih sak ta a, nuai 10 chin kha chhiah pe tur leh chhiah khawmna turin sumdawng te kutah kan englo ta a, nuai 9 te, nuai 9 a pelh hret kha chuan anni kha chuan chhiah an pek a ngai dawn lo a ni.

Tihian central lam chuan GST Act a pass fel tawh a, integrated GST Act a pass fel bawk a, Union Territory GST Act a pass fel tawh bawk a, GST Compensation Act a pass fel tawh bawk a ni. Heng pali hi a pass fel tawh bawk a, keini hian keimahni state tan State GST Act vawiinah hian kan ngaihtuah dawn a ni. Pu Speaker, hetah hian member zahawm tak tak ten an lo hriat atana pawimawh ni a ka'n hriat chu a dang kha chu a inan deuh thuak thuak hlawm avangin Compensation to States tih lai tak hi engvanga Compensation to State hi ngai nge a nih kha ka thiam angin hrihfhiah ka'n tum ang a. Pakhatnaah chuan GST lo kal tur hi state hrang hrang hian kan thlir dan a inanglo khawp mai a, Punjab te chuan keini hi buhfai te, wheat te, barley te kan hralh chhuak hnem a, khawvel hriat ah Rice Bowl of India te min han ti a, kan lo lawm viau a, kan ni tak tak emaw te kan han ti a, Andhra Pradesh te nen. Chutianga kan lo lawm viau lai hian state tam tak hi

chu an lo fing a, khati zawng khan tan an lo la lem lova, education leh thil dang ah te an lo invest daih a, tichuan kan chungah hlir an awm ta a. Chuvangin tuna GST kan tih hi chuan he GST in a chhiah a lak dan hmangah hian a hralh chhuaktu in a hlawkna hi a dawng dawn tlat lo mai a ni, a leitu chauh khan a chhiah hi a dawng dawn a ni. Chuvangin kan state te ang hi chu GST kan tih hunah hi chuan tanpui kan ngai khawp ang an ti a, an sawi lawk sa vek a.

Chutiang deuh bawh chuan CST kan tih ve thung, (Central Sales Tax) kha tunhma in 4% reng a ni a, Empowered Committee-in zawi zawia a rawn tih hian 3% a ni a, 2% -ah tun thlengin kan ding ta char char a ni. Khang ang kha keini state-ah chuan tam tham a nilo na in state lian ah chuan vaibelchhe sangkhat, sanghnih, sangthum, sing te pawh a awm nual a lo ni a, tunah chuan kha kha a bo tawh dawn a ni. Nichina kan sawi tak ang khan CST kha a bo tawh a, Central Sales Tax a ni nain khami chhiah kha state tin in kan dawn thin a ni a. Mizoramah hian dawn ve abar kan nei lova, mahse, state lian ho chuan CST a awm tawh dawn lova, tuna 2% kan lak tawh mah hi tunhma 4% atanga a chanve hlawk min paihsak tawh hnua 2% a ni chung pawh hian vaibelchhia tel aniang chu, (vaibelchhe sangkhat, sanghnih chutiang chu a niang chu). GST kan tih hunah kan chan dawn a, chuvangin compensate kan ngai ang an ti a. He thu ringawt pawh hi rei tak chai a ngai thin a. Chutichuan compensation kha state ah khan pek a ngai dawn a ni.

Mahse GST hi Pu Speaker, kan hriat tlan tawh thin angin tu tan pawh sum lut a tam zawk dawn a ni tih beiseina kan nei vek a. A chhan chu goods, bungrua leh thil dang chauh pawh ni lovin service-ah pawh chhiah lak a nih tawh dawn avangin tam ngei tura beisei a ni a. Chutichuan July ni 1 atangin kan hman hmang tan ta a. July ni 1 atanga kan han hman tan khan kan chhiah lo lut kha a hma kan tluk loh chuan kan tluk lohna teh nan khan nikum lama kan sum

lut kha kan han teh ang a. Nikum kan sum lut an hriat chian em em, keini pawhin kan hriat chian, tihdanglam theih loh, khami atanga an han teh khan GST kan han tih tak avanga sum lut a tlem kha chuan khami a tlemna ang kha compensation a pek turin Dan hi central sorkar hian a pass tawh a ni.

Mahse a awihawm vak lova, GST tih a sum lut tam tur ti na na na a, a nih hma aia zuk tlem tak tlat kha sawikhawmnaah pawh an ring vak chuang lo nain, compensation hi an sawi uar em avang leh tuna kan sawi tak ang khan Central Sales Tax te a awm dawn tawh lova, a chuti khati, keini hi a hralhtu chauh kan ni a, motor te kan siam chhuak teuh teuh a, thlawhtheihna thlengin kan siam chhuak a. Hralhtu kan nih avang hian chhiah kan dawng ve dawn si lova ti ho khan Compensation Act tel lo hi chuan GST kalpui zel hi an duh tlat lova. Chutichuan Compensation to State Act hi pass a lo ni ta bawk a.

Tichuan Pu Speaker, keini hian vawiina kan ngiahtuah tur zingah hian Mizoramah han lut ta bik ila, pakhatnaah chuan kan Dan neih mek repeal ngai hi pahthum kan nei a. Chung chu petroleum lakna tur ang chi kha kan repeal ang a, mahse, a chhiah kha chu tuna GST-ah hian a lo lut ve thung dawn a. Tin, Entry tax kan tih nikum lawk atanga kan hman tan pawh kha GST-ah khan a rawn in hlawm luh tawh avangin a hranpa taka Dan hran nei a, chhiah khawn kha a tul lova, GST-ah hian a lut ve tawh mai dawn a, chu chu repeal a ngai dawn bawk a.

Tin, repeal ngai dang pakhat a la awm a, tun maiah hian ka'n sawi thei lova, Entertainment Tax kan tih (SPEAKER : I Bill pahnihna kha han sawifiah mai teh) te kha repeal a ngai a. Kan Dan hi member zahawm tak ten a hmain an lo en turin pek an ni tawh a, uluk takin an lo chhiar ngei ang a. Keini ho Mizoram, Nagaland, Arunachal Pradesh te hian danglamna bik kan nei a, Inner Line Regulations kan tih Bengal Eastern Frontier Regulation 1873 hmangin pawn lam atanga hnam dangte an lo luh maitheih lohna tur provision kan nei a. Chuvangin sumdawnnaah pawh a duh duh an rawn sumdawn mai chuan chimral

kan awl dawn em mai tiin vawiina kan ngaihtuah kan han propose-naah pawh member ten an duh chuan lo en ta se, section 22-na phek 48-na Registration-ah khan 'ILP an nei ngei tur a ni, kum hnih chhung nung' tih te kha kan han dah a. Chutiang baw chuan 26-na phek 53-naah khan Deemed Registration-ah khan kha provision kha kan dah baw a. A duh duh an rawn sumdawn mai kha chuan keini kan la sumdawn la thiam loh bakah sum kan inneih hleih em mai a kan ti a. Chutichuan, nichina ka sawi ang khan 174-na ah hian a hranpa te a kan lo hman mek thin, The Mizoram Sales of Petroleum and Petroleum Products ( including Motor Spirit and in lubricants) Taxation Act, 1973 te, The Mizoram Entertainment Tax, Act, 2013 leh The Mizoram Entry Tax Act, 2015 te hi repeal na turin provision kan siam a. Tin, hetah hian Power to make rules tih kha a awm a. Heng Dan hi he House hian min pass sak chuan Notification te buatsaih a nih hnu ah Rules operate theihna tur siam leh a ngai ang a. Amaherawhchu, Rules chu Cabinet in a pass chuan a tawh mai a. Tichuan notification siamin he House-a rawn kal leh kher ngai lovin Rules kha chu a taka hman theih turin kan han inbuatsaih chho dawn a ni a. He hun reilote kan neih chhung June thla chhung zawng leh tun ni li ni nga lek kan neih chhung hian chung zawng zawng chu inbuatsaih vek a ngai ta a.

Pu Speaker, hetah hian sawi ngei ngei ngai chu, a kalhmang chu hetiang hi a ni, hetiang hian chhiah kan la dawn a ni, han tih mai piah ah hian tunhmaa kan buaipui em em lem loh Network hmanga online veka tih a ngaih tawh dawn avangin a buaithlak dawn khawpin kan hria a. A biktakin hmarchhak bik chuan kan huphurh a, Committee-naah te pawh kan sawi chamchi a. Internet connectivity te kan beisei ang leh kan duh ang in a tha lo em em a, chung avang te pawh chuan harsatna te pawh hi kan nei mai ang a. Transaction a awm khan miin thil a hralh a, a lei a, khatah khan a luhna tura a luh nghalna atan khan online vek a nih tawh avangin internet connectivity hi tun aia tha a nih a ngai dawn a nih tih

kan hria a. Tunah pawh VAT kan laknaah pawh hian kan hmang deuh vek tawh chungin kan duh ang hi a ni lo nasa a.

Tin, internet connectivity piah lamah khan a mihring pawh ngaihtuah kan la ngai dawn a ni. Computer te kan thiam tawh lova, sumdawngin kumkhat chhunga an sum lakluh zawng zawng nuai sawm chin te phei chu veng kil taka dawr mai mai te pawh kha an ni ve thei a. Khangte tan khan Computer hrethiam tak leh chhiah pekna atana han hmet zung zung thei kha kan lo nih loh avangin, a connectivity kha lo tha tehreng pawh nise a mihring lam pawh kan la in train fe pawh kha a la ngai dawn a.

Tin, kan hmabak chu, he House rorelna hnuaiah vawiina kan ngiahtuah tur te hi kan pass a nih pawhin Taxatio, Department-a thawk ho kan officer te, a hnuai lam thleng pawhin kan buai nghal char char a ngai dawn a. A zin pawh an zin nasat a ngai dawn a, training-na te, awareness te pawh nasa taka siam a ngai dawn a.

Tin, tun hma kum hnih kum thum atang tawh khan kan officer tam tak hi chu Delhi-ah khuan an awm deuh chawt a ni mai a, House-ah te pawh kan dil sak a, ‘anni hi helaia awm deuh reng mai an ni a, training hi a hautak si a, chuvangin anni tan hian accommodation te hi a tul phei chuan vehicle thleng te pawh hian lo ngaihtuah sak rawh u’, ti a kan dil sak te hi a ngai a. Chuti khawp chuan Taxation Department-a thawk te hian an lo thawk rim tawh a. Tin, tunah hian kan pass thei a nih chuan an thawk rim dawn chauh a, han thawhrim viau na tur atan hian hun hi a tlem hle lehngal a. July ni 1 atanga tan tur chuan June thla pum leh tun ni 3-4 ang vel chauh hi kan hun neih a nia. Khati khan ka sawikim senglo ang a, Pu Speaker, a bu te hi a chhah a.

Hei hi kan amend tur bu kha a ni a, hei pawh hi a chhah khawp mai a. Chuvangin ka sawikim lo ang a. Member zahawm tak ten an lo chhiar tawhna atangte

leh hetia kan sawi mai pawha hriatthiamloh te pawh a awm palh takah i remtihna hnuaiiaa consideration tak tak, a ngaituah hunah khan ka lo chhinchhiah ve ang a.

Member ten zalen takin min zawh emaw, kan hrilhfiah tul emaw, anmahniin ngaih pawimawh an neih hrim hrim te pawh an sawi hunah ka lo chhinchhiah ve theihna turin khatiang chin kha he House-ah hian kan bill ‘The Mizoram Goods and Services Tax Bill, 2017’ ka rawn putluhna ah hian a sawifiah nan kha kha ka rawn sawi a ni. Ka lawm e.

**SPEAKER** : Le, Minister zahawm takin sawiho atan a rawn pharhchhuak ta a. Tunah chuan sawihona kan nei ang a, minute 15 hi a tawk mai ang em? Sawi tur tehchiam hi kan neilo maithei a, a thar em a. Minute 5 kan duhtawk mai ang em? Minute 10 tih a awm a, 10 hman tur kan hrelo maithei bawk a.

Minute 5 ti mai ila sawiho nan. A nihleh minute 10 aw. Minute 10 theuh kan sawi dawn a nih chu. Tunah tunge sawi tan ang le? A ding hmasa nih hi hreh lo ila khawngaih. Aw, Pu Er.Rinawma.

**Er. LALRINAWMA** : Pu Speaker, ka lawm e. Vawiinah hian GST, Mizoram Goods and Services Tax Bill, 2017 kan sawi dawn a ni a. Nikum lawkah Constitution amendment chungchang kan sawi a, khami tum khan a nghawng tur te kha kan sawi teuh tawh mai a. Tun ah erawh hi chuan chulam aimahin sumdawng mi te chungchang hi sawi hrim hrim ka chak deuh a.

He bill pawh hian a nghawng tur chu sumdawngte tho tho hi a ni a. Amaherawhchu, eng ah chin nge kan sumdawngte hi kan hum tih lai hian ka rilru hi a tibuai khawp mai a. Nichinah khan kan Minister zahawm tak khan registration chungchangah pawh ILP a pawimawh tur thu te a rawn sawi a, a tha khawp mai. Amaherawhchu VAT registration kan lo kalpui tawh dan leh VAT registration kan tih tirh lai vel khan non tribal VAT registration nei tur chuan ILP 2 years validity kum 2 nei leh Mizorama an chen chhan ah sumdawngna tih kha kan phut thin khan ka hria a.

Amaherawhchu, khang nei thei kha chu District Council kan nih hun laia permanent trade license leh temporary trade license nei te kha an ni thin a. Amaherawhchu, tun hunah hian March 2017-a kan session zawhna ah khan tihian kan zawt a. “Heng VAT registration nei zing ah non tribal engzatnge awm,” kan tih khan mi 311 lai an lo awm tawh tiin chhanna kan dawng a.

Vawiin-ah pawh hian engtiang chiahin nge kan sumdawngte hi kan hum dawn? Vawiin ah hian chhiah chu kan duh a, amaherawhchu khatia kan tihlai khan keimahni hian Trading Regulation emaw kha kan ngaihtuah hleithei chuang si lo tih hi vawiinah hian kan sawi duh a ni.

Hmanni lawkah pawh kan hre theuh a, zep thu pawh a awmlo a, Vishal chungchangah, sumdawng mi te pawh an mangang em em a. Amaherawhchu engahnge chet kan chhuah tih pawh chu ngaihtuah hleihtheih pawh chu a ni chuanglo a ni. India sorkar laipui hian a ram sumdawngte hi a ngaipawimawh em em a ni tih hi chu kan hre tlang theuhin ka ring a. International Trade kan tih, export/import chungchangah hian India sorkar hian tunhma khan Quantitative Restriction (QRS) tlawh chhan in felfai takin India rama bungraw lut tur leh chhuak tur zawng zawng kha a lo bithliah thlep thlep thin a ni.

Amaherawhchu, Uruguay round an ti mai a, WTO kaihhruaina hnuai an thuthlung ang chuan India hian Quantitative Restriction (QRS) hi April 2000-ah hi chuan a vaia hlih tur a ni ti khan thuthlung a sign a ni. Chutichuan India sumdawng mi te an mangang em em a, QRS hlih an hlauh avangin. Kum 2001-ah India chuan QRS hi a lo hlip ta a ni.

Ngaihndan pakhatat chuan foreign atangin bungrua a lo lut ang a, India miten tlawm takin an lo lei ang a. Tichuan India miten man man zawkin an hmu thei ang a tih ngaihndan te pawh a awm a ni. Amaherawhchu chu chu India sumdawngte tan a tha ber em tih kha ngaihtuah tham a tling a. Industrialist te tan pawh ngaihtuah tham a tling tho tho a ni.

Chumi avang chuan sorkar laipui pawhin India sumdawng mi te dinhmun ngaihtuah in General Agreement on Trade and Tariff (GATT) tlawhchhan a hmangin import duty hi sang takin a lo bithliah ta a ni. India sumdawng mite an nun khawchhuah ve zel theihna turin.

Hmanni lawkah Committee pakhat hmingin Bangladesh kan zu kal a. Tah chuan Dhaka khawpui te kan han en a, Chittagong khawpui ah te pawh foreign car nalh tak tak te kha a lo tlang dul dul mai a, Japan siam te. Amaherawhchu chuta ka rilrua lo lang zawk erawh chu a va ropui tehchiam lo em tih hi a ni.

Calcutta khawpui ah kan lo lut a, Mahindra company siam te, India car siam te, two-wheeler te kan hmu a. Khulai Chittagong kan kal chhunga Bangladesh siam ka hmuh ve chu Auto-Rickshaw chauh a ni. Chu chuan ram dang sumdawng lian zawk, Multi-National Company ten an sumdawna an lo hnehchhiah tawh zia kha a ti lang a ni. An car te kha ropui viau in, an kawthler ah car mawi tak te kha tawlh thin mahse, anmahni ngeiin an tharchhuah leh siamchhuah te a awm si loh avangin a ropui tehchiam lo. Ram danga kan zu kal, kan zu hawi a, ropui kan ti haw lemlo a ni tih vawiinah hian kan sawi duh a ni.

A pawimawh ber chu GST kan ti emaw, VAT kan ti emaw, heng kan sumdawng mi te hi engtinngan lo nun khawchhuah ang a kan vawnhim ang tih hi a ni. Tunah hian dan kan nei hran lo a, vawiinah sumdawng mi te an mangang em em a.

Tichuan, mipui chuan a tlawm chu kan duh alawm. A tlawm mai a ni lo, thil a thlawna hmuh hi kan duh zawk, a tlawm thu hla ah chuan. Amaherawhchu chung a tlawma lo lut avanga a ram neitute chu an ral si chuan engemaw awmzia awm chuang ang le tih ngaihdan a lo piang ve a. Chuvangin tun ah hian sorkar mek te tan pawh chona a ni a. Sorkar leh tur tan pawh chona lehzuah a ni. Sorkar a chakawm khawpin ka hria a ni tih Pu Speaker, ka'n sawi duh a.



Tin, tunah hian mipui chuan a tlawm kan han ti a, a dik reng e, teha khawngah chuan. Amaherawhchu engatinge India sorkar chuan thil tlawm, company lian zawk, foreign atanga company lo lut, a tlawm te chu lei min phalsak si loh le?

Chuvangin import duty hi engatinge 300% chuang chuang a lak a nih? Chung zawng zawng ah chuan mipui min hmangaihlo ni lo in, a ram leilung fa te ngei hian thawhchhuah nei ve sela, tharchhuah nei ve sela, chaklo zawk te chu chak zawk ten an nekral tur a ni lo tih kha thuthlunga a vawn reng vang a ni.

Tichuan, tun ah chuan Foreign Direct Investment kan ti a, FDI hi a lar khawp mai. Sorkarna a lo kal a, a ram neitu India ramah ngei pawh UPA a ni emaw, NDA a ni emaw an han sorkar chuan FDI kalpui an duh zel mai. Amaherawhchu helaiah ngei, ka lehkhabu kenah ngei pawh hian India sumdawngten an duh hran lemlo a ni.

Opposition apiangin an hnial kalh emaw tih turin an awm ta a ni. Chu chu a laimu zawk a chu sumdawwna kha mi tlemte, lian tak ten, Multi-National Company ten an thunun a, an kutah an lak a, sumdawng te zawk te kha an ral an hlauh vang a ni.

Vawiinah hian keini pawh kan ramah ngei hian sumdawng lian zawk te an lo lut mek a, a ram leilung fa chu nekchepin kan awm mek ta a ni. Chu chu vawiinah hian engtingge kan lo hmachhawn ang tih lai hi a pawimawhin ka hria. GST kan la emaw, VAT kan la emaw, chhiah lak dan thar chu a lo kal zel dawn. Kan lakna tur zawng zawng dan a chu kan sumdawngte chunga chhiah kan lakna tur thu leh hla vek a ni. Chulai karah erawh chuan vawiinah khang Trading Regulation emaw, an venhimna emaw kan neih loh a, VAT registration ti turin non tribal tan ILP 2 years validity, Purpose of stay ah business kan ti chung pawhin mi 311 te hnenah VAT registration pek a lo ni a. Tichuan tunah Assembly question chhanna ah hian mi engzatinngge Permanent Trade License nei kan tih chuan mi 45 chauh District Council hunlaia pek an ni.

Tichuan, temporary trade license nei chu mi 22 chauh an ni. A vai hian han belh ta ila, mi 67 te chauh hian VAT hi nei thei ni awm an ni.

Amaherawhchu, mi 311 an lut tlat si a ni. Chuvangin hengte pawh hi ennawn a va tul em tih ka rilruah a awm a. Vawiinah hian heng chhiah kan lakna chungchangah pawh hian a ram leilung fate an lo nun khawchhuah ve nan, India Constitution pawhin hnam tlem zawk chu a ngai pawimawh khawp mai. Sixth Schedule to the Constitution of India hi hnam tlem leh hnufual zawk te venghimna atan a ni. Helai District Council hunlaia kan dan neih te pawh sawi ta ila entirnan - Lushai Hill District Trading by non Tribal Regulation, 1953 tepawh kan lo nei a. Tin, District Council thuneihna Trading Regulation leh Money Lending-a dan siam te pawh a lo nei zel a ni. Amaherawhchu dan hi kan siam ngam lo nge, siam ngaihna kan hre chuang lo nge kan ngawi a, mahse kan sumdawngte chu an mangang chho ve zel a. Reiloteah sumdawng lian zawk, tunah Big Bazar pawh a lo kal leh maithei, mipui tam tak chuan kan support mai thei. Amaherawhchu sorkar hian enganginngte kan sumdawng te zawk te, a ram leilung fate hi kan humhim ang tih hi zawhna pawimawh tak niin ka hria a. Dan engpawh siam dawn ila a ram leilung fate him na a tel dawn si loh chuan thil tha a ni lo ang. GST kan ti pawh a ni thei e, VAT pawh kan ti a ni thei e, ram leilung fate himna tura kan rilru leh ngaihtuahna kan sen hi a va tha em tih kha ka'n sawi duh a.

Tin, a dan ngau ngau ah hi chuan kan Minister zahawm takin min chhan hunah chuan enganginngte kan state hian, tunah a lan dan tlangpui kan hriatthiam dan chuan thawkchhuak state te chu an chawi lawk deuh ang a, a eiral tu state te chuan hlawkna an tel ang tih kha kan hriatthiam dan a ni a. Keini pawh consuming state, a eiraltu lam, thawhchhuah nei vak lo kan nih avangin kan hlawk turah beisei ta ila. Tahchuan chu chhiah chu hmu ta ila cheng engzatnge kan hmuh belh ang tih te kha hriat a chakawm ve hrim hrim a. Tin, mipuite engangin nge min nghawng ang tih lai pawh hi hriat a chakawm a. Entirnan – kan chhiah kha 20% bawr vel te a lo nih chuan

tuna service tax-ah hi chuan 10%,11% bawr niin ka hria a, ka hriatsual loh chuan. Tuna kan lak dan angah chuan chhiah kha a lo pung hluai dawn tihna a ni. Mobile hman man te, service tax te a lo nih chuan, khang kha lo pun chuan engangin nge a lo pun ang tih te pawh kha min hrilhiah theih chuan a lawmawm khawpin ka ring.

Tin, a tawpna atana ka'n sawi duh lai chu hei ramri depah kan awm a, Burma atangin bungraw tam tak China bungrua te a lo kal a ni, kan hre vek a. Dawrah han kal ila kan item tam tak, kan ei leh in, thei um emaw, thil dang tam tak ram pawn atangin a lo kal a ni. Amaherawhchu, nimina kan zinna vela ka thil ngaihthlak pakhatah chuan, helam ai hian Mizoram lam thil hi a to tlat mai. A nih loh leh Dimapur ai te pawh in Rice Cooker takngial pawh a to tih te min hrilh a. A chhan leh vang kan sawi kan sawi chuan Custom ten Tiau-ah a ni emaw, Aizawl-ah a ni emaw, Seling-ah a ni emaw, heng chhiah an lo lak dan hian nghawng thui tak nei in an sawi a. Enpui theih a nih leh nih loh ka hre chiah lo a. Kan ngaihtuahna kan sen hi a va tha em! Engangin nge chhiah an lo pek? Entirnan – helaiyah register mumal pawh a awm in a lang si lo a. Chuvangin ram pawn atanga bungrua rawn lalut ten Custom-a chhiah an pek dan te pawh hi a tawpa tuar tu leh a man petu chu mipuite tho tho kan ni a ni. Chuvang chuan, hengte pawh hi an duh thal in kan lak tir mai em ni ? Ram pawn atanga bungraw lak luh hi Import, Export Code (IEC) number kan neih loh chuan thil lakluh kha thil theih a ni lo a. Amaherawhchu, dan a ni emaw, ni lo emaw thil a kal reng si a, a tuartute chu mipuite kan nih tho si avangin Custom-in chhiah an lak dan te pawh hi kan thuneihna a ni em tih chu ka hre lo. Mahse, hetia mipuite hnena sepui ruah tuar tir ngawt lo deuh a tih dan hi chu awm thei se tih kha Pu Speaker, ka'n sawi duh a ni e. He bill hi ka thlawp hrim hrim a ni tih ka sawi duh a ni e, ka lawm e.

**SPEAKER** : Pu R. Romawia.

**Pu R. ROMAWIA, MINISTER** : Pu Speaker, ka hritlang deuh na a mahse kan sawi ve teh ang. He dan hi dan tha tak turah beisei ila. Khawvelin thil thar, thil ropui zawk ban phak zela a dah chhohna step-ah ngai ila.

He dan hi kan en ve thuk thuk hian bung 21 a awm a, clause 174 a awm a, sub-clause 647 a awm a, proviso hi 122 a awm a, explanation ringawt hi 31 a awm a; sub-clause te leh zual hi 528 a awm a. Notwithstanding tih hi thu lian deuh a ni a, (notwithstanding anything in the Constitution tih ang deuh khan), clause 30 a awm baw a. India rama kan dan hman mek 14 hi a va quote tel, a va in link baw a, dan chipchiar tak mai a ni a. Hetilai clause hian helai clause hi a kalh deuh lo maw ti a han zir tur chuan ka thiamna khan a tlin lo hrim hrim a, in kalh lo turah ngai ta ila.

Chhiah lak hi ram sum hnar ber a nih rual rual khan chhiah petu tan chuan ‘chhiah pek chu kan duh reng alawm’ ti reng chung si hian pek loh dan hi zawn theuh a lo ni a. Chuvangin ka han sawi duh chhan chu hei hian Ukil te pawh a ti harh hle ang a. Sumdawng mifing tak tak te pawh a ti harh hle ang a, chhiah pek loh dan zawna khan nasa takin finna thar min pek rual rual khan department lam chu an tan a va tul dawn em ve aw tih ngaihtuahna min siam hle a.

VAT dana chhiah lakna tur tam tak, schedule 1,2,3-a item tam em em mai kha tunah chuan an rawn nuai bo ta a, item tam lo te rawn lang ni khan ka hria a. Chumi rual ruala ka sawi duh chu sumdawna chi reng reng hi hnam inchimralna atan thil hlauhawm bera kan sawi rual rual hian ram hmasawna atan thil pawimawh ber ni baw si lai hi a ni. Keini Mizo fate hi hlau leh khur a awm kumkhua tur hian kan in zirtir dawn nge ni a, midangte va zar zawm ve leh midangte nena thawkho thiam deuh deuh tur hian kan in hrilh dawn tih ngaihtuahna hian kal a tul hle in ka hria, a bik takin Pu Speaker, he House-a thu ho hian. Thliarkar rilru te tak te pu reng tur nge kan nih, India ban 28, state thuneihna sang tak nei, ram mihring maktaduai khat lek si in a kan lo chan ve tawhna laiah hian enganginng e kan in valh zau ve ang tih hi kan ngaihtuahnaa a awm tel a tulin ka hria a.

MNF leh India sorkar inrem khan Pu Laldenga khan ‘kan hnam damna te thei ber kan rawn hawn a ni’, a ti a, India Constitution 371(G) an rawn hawn a. Chu chu keimahni hnam dan, kan customary law leh kan sakhaw chungchangah leh ram

neitu nihna, ram hralh chungchangah te a ni a. Khamiah khan pakhat chhiar tel ngai deuh mai a awm a, proviso-ah khan hemi hmaa dan lo hman tawh chu nuai bo a ni lo ang tih a ni tlat mai a ni. Sixth Schedule kha Chakma Autonomous District Council pek nan dan a lo awm daih tawh a ni. Chuvangin mawl tak ‘ Chakma District Council ka nuai bo dawn’ tih ringawt te kha tih chi a ni der tawh lo. Remna thuthlungah khan a lo inziak nghet hmiah tawh. Chuvangin a thatna lamah chuan Bengal Eastern Frontier Regulation, 1873 dan te khan humhim in kan awm thung a, chu pawh chu tunah hian kan la keng naw naw a ni. Chuvangin, dan lo awm tawh, a humhalh zing ami kha Bengal Eastern Frontier Regulation chu a tha khawp mai. Amaherawhchu, Chakma Autonomous District Council nuai bo tih ang vel te kha chu a theih loh reng reng, kha dan 371G khan a lo humhalh daih tawh, 1971 North Eastern Reorganization dana lo in ziak daih tawh kha a ni a. Chuvangin, a lehlam chauh thlir a, keimahni advantage chauh thlir emaw kha a rem tawh lo va. A pumpuia rilru zau hek hawka kan valh thin tih a ngai. Chuvangin, trade-ah te pawh hian ‘reasonable restriction’ lai hi thu har em em a ni. India Constitution Article 304-na , Mizorama Trading Regulation kan siam dawn khan kan ram mil turin, hnam dang sumdawng chhawk vek thei tur chi in kan han buatsaih thin, Mizo zinga mithiam deuh deuh te pawh kan han pun ve a. Amaherawhchu, khuti lamah kan han thawn thla a, President phalnaa kha dan kha siam tur a ni si a, President phalna kan la thei lo reng reng, Home Ministry-ah kan tawp hmak zel a ni. (State zawng zawng hian Home Ministry hi kan nodal department a ni).

A reasonable restrictions chinah khan, a dan dangah khan heng sumdawwna thilah hi chuan India khua leh tui chu khawi hmunah pawh dawr a siam thei ang a, a sumdawng thei ang tih a ni a. (Ref : Article 19g) Keini erawh chuan kan bikna lai te awma kha kan han tan chhan thin na a, mahse Trading Regulation hran nei tura ..... phalna neitur chuan a kawng a khirh hle a ni. Tunah hian Pu Speaker, i veilama thute hian sorkarna tum hnih pawh siam nawn leh mahse an ti tlang

chuingin ka ring lo, chuti khawp chu a ni. Tuna central-a sorkarna changtute ah lek pheih khu chuan a ni lo leh zual ang tih hi ka rin dan a ni. Chuvangin kan phak tawk chinah hian engtingge tangkai takin kan hman ang, tuna kan Danah pawh hian tha takin khati laia a chhawr tangkai theih dan tur awm takin an rawn buatsaih a, amaherawhchu hei pawh hi mi court-ah kal sela enge a validity tih thleng pawh hian questionable ala ni zawk a ni. Chuvangin kan fate kan zilhna ah thenawm fate an fing zo dawn tih ang vel hian sawi loh tur thleng thlenga thil sawi hi awl tak niin ka hria.

Kan rilru chu a thumun tlangpui, Mizoram kan hmangaih dan leh Mizo fate kan hmangaih dan leh an tana kan inhuam dan pawh a inchen tlangpui. Amaherawhchu thil tak tak tih dawn a, India ram bung khat kan nih leh India Constitution-in a phuar vek kan nihna lai leh chuti laiah chuan a pawna kan pen theih loh leh passport pakhat te pawh issue phalo Mizo fate kan ni tih kan hriat chian atang hian kan ngaihtuahna pawh kan thlen chin theih tur, kan tawng chin theih tur te pawh chianga ngaihtuahna kan hman a tul in ka hria a. Chulaiah chuan kan rama mawhphurhna changtu zawng zawng te kan phak tawk chinah erawh hi chuan eng ang takin nge ni ti a ngaihtuahna kan sen ho fo hi chu a tulin ka hria a, heng ang te te te pawh hi uluk taka ngaihtuahna kan hman a tulin ka hria. Ka han sawi duh ber chu he Bill hi thil tangkai tak turah beisei ila; tin, lo ti duhlo pawh ni ila, sam tho tho rawh, i tho tho tho tih ang tho tur kha kan ni tawh a, Parliament-in a pass tawh a, keimahni state mil khan keimahni state-a kan dan hman te enge paih ngai, enge han thuam that ngai la awm thei, chhawm theih kan nei em , tiin khuti laia an kawrchung thui sa kha keinin kan fit ve theihna turin, kan lo thui that theihna min phalsakna laiah khan Mizoram-in kan hak ve theih tur ang tawka han buatsaih a nihna lai kha kan in hriatthiam pui a ngai niin ka hria a.

Tin, ti duh ta lo ila, he House hian tuna Mizoram Goods and Services Tax Bill, 2017 hi ti duh ta lo ila, pass pui ve ta lo ila, central dan khan min rawn huam lo bawk sela khati laiah khan eng ang chauhin nge Delhi lamah sum kan mamawh

ang? Kan zuk sawi leh hunah pawh nghawng a neih ang tih te pawh kan ngaihtuah tel a tha in ka hria . Chung zawng zawng te ngaihtuah chuan keimahnin kan phaktawka anga kan han duan ve hi a tha e, ti phawt ila. Kan han hmang ang a, Dan reng reng te chu han hman phawt a, chutilaiah chuan alo fuh tawka lo a tih hi a awm thin a. Pu Speaker, ka chan ve Revenue Department-ah phei chuan Dan hi kan han pass a, kan pass lai chuan tha hle in kan hria a, kan han hmang dawn a, kan han chan sawm tak tak chuan ‘helai bawka chu thel a tha mang e’, tih hi a lo tam duh khawp mai a. Tuna kan Mizoram GST Dan te pawh hi kan han hmang chiah ang a, khawi maw lai bawka thel ngai te pawh hi a lo awm maithei a. A rules lam te pawh chu an han buatsaih ang a, a rules lam han buatsaih dawn pawh khan , ‘heti lai hi chuh’, tih te pawh a lo awm maithei a, khatiang khan he Dan hi chhiah lakna tura bung thar hawna lawmawm tak niin a lang a. Tin, chumi rual rual chuan Department te pawh tan a tul hle a, a mipui mimir hrim hrim pawhin kan la zawh ngai loh kawng ang deuh hlek kan rah thar dawn avang hian, hei hi, min challenge tu ah ngai ila, huaisen tak hian han kal pawp mai ila.

Tin, heti laia Dan hmanhmawhthlak tak anga lo lang ta si ah Pu Speaker, session chungchangah te pawh nangni tih sual kha a awm reng reng lo a, kan hotu ten an ruahman hmasak na ah chuan tun thla ni 30-ah hian koh ni sela an ti a, chu chu PAD atangin House lam te pawh a thu in kan inhrilh tlang vek a. Mahse remchan lohna lian tak a lo awm ta a, khami avang khan ni 25-ah kan han pawt hnai leh ta thut bawka ni. Chuvangin khuti laia hmun min lo ruahman te pawh kha Assembly lam kha mawhphurtu ah inngai lo ula. Kan tum anga ni 30-a koh tumin ni 25-a tih hnaih a ngaih leh avang zawka heng thil in bat hi a awm a ni tih te pawh member ten min hriatpui a tha in ka hria a. Tin, a changtu Minister te, Parliamentary Secretary leh hnathawktu ten felfai leh tangkai takin an hmang ngei ang tih rinna nghet tak nei chungin he Bill hi ka thlawp thu ka’n han ti ri ve a ni e. Pu Speaker, ka lawm e.

**SPEAKER** : Tunge sawi leh ang le? Pu K.S Thanga.

**Pu K.S THANGA :** Pu Speaker, wawiina kan thu khel hi han sawi tehchiam tur a awm in ka hrelo a India sorkar-in kum 70 lai kan lo hman tawh Dan kalphung siam danglama India ram kalphung her danglamna chhiah lakdan chungchang a nih avangin wawiinah hian keini hian helaiah chuti teh chiama kan lo chep nawi viau tur awmin ka hre lo a. A pawimawh zawk chu wawiina, he House-a thute hi kan vannei viau in ka hria a, keipawh vannei ka inti a, India ram sorkar tihdan phung thlaka kum 70 lai kan lo hman tawh wawiinah India sorkar-in chapter thar a kai hi kan ti danglam dawn a, chumia tel ve theia kan awm hi kan vannei hle in ka hria a ni.

Keima mimal bik takah Taxation Minister tawiawm in Delhi-ah meeting-ah te pawh ka zuk tel ve a, khulaia an sawihona ah te ka zuk tel ve a, a bengvar thlak ka ti hle a. Vigyan Bhavan hmun pui tak, sorkar department ministry hrang hrang in meeting an neihna, Meeting hall lian pui pui pawh tak tak awmna, central Finance Minister ho in India state Finance Minister te leh khating ho kha kan zuk kal khawm a ni a, a ropui ka ti khawp mai. Ka sawi duh chu Mizoram-ah hian nichina Taxation Minister zahawm takin a rawn sawi ang khan, Mizoram-ah pawh kan kalphung tih danglam ve tur a awm a. Tunah hian hemi GST hi kan hman hma hian, ‘chutichuan a tha ang, chutichuan a thalo ang’, han tih viau tur pawh hi, rindan lo sawi kha a ni deuh mai a. Chuvangin hetia zuk ngaihtuah mai chuan entry tax te, gate tam taka sum kan chawi kan tih kual kan tih kual a kha ngailo a, gate tam tak te pawh nuai bo tur anga ngaihna a awm a, ruahmanna a awm a. Chung zawng zawng

**Pu LALRINMAWIA RALTE :** te leh state-in tax kan lo lak chhawn ve tam tak kha central lam atanga lak tawh tur a nih avang khan thil man te pawh tlawm tura beisei zawk a ni a. Chuvang chuan keini ang ram kilkhawra awm te tan chuan transportation leh thil dang chi hrang hranga harsatna kan tawhte kha min chhanchhuak zawk dawn ni te hian rin dan a awm a, chu chu wawiina kan beisei dan chu a ni a.



Tin, a thawk chhuaktu ram kan ni lova, India ram share-a kha tun aia lian deuh zawka zuk chang tura ruahmanna central sorkarin a siam hi a percent-ah te a state kan tet a, kan population te, kan state budget te, khang atanga, a calculation kha chhut a nih avangin eng ang chiah nge a nih ang tih vawiiinah la sawi theih loh mahse, state hovin kan chanvo tur kha, India sorkar laipuiin a chan tur a kha a pek len tak avangin khatianga cheng tluk leh dingawn tam tak percent kha chu kan state pawhin hlawkna kan neih beisei a ni. Chuvangin vawiiinah hian khang kha kan tana tha tur a ni ang tih hanbeisei ve phawt mai ila. Nakinah hun a lo kal ang a, kan beisei ang a lo ni ta lo a nih pawhin khang kha chu India ram democracy-ah keimahni ngawtin kan sawi theih a ni lova, India ram pum state te kalkhawm, central sorkar pawhin mahniin heng hi a thuai ngam bik lova, a kalpui tawp bik lova, state hrang hrang ngaih pawimawhna nen hetiang hian ruahmanna siam a ni. Chungvangin keini pawhin hengte hi kan lo pass ve dawn a ni a, keimahni state bil thil siam tam tak her rem ve te chu a ngai lo thei lova. A bikin VAT kan neih lai chuan 10% hnuai lamah kha chuan 1% tax kan pe a, khami turn over TEN LAKH below-ah chuan, (above) a chunglamah khan 4% te kan pe a. Tunah GST-ah chuan khami hnuai lam 10% below ang te kha a lo bo ve tawh ang a, (above) a chunglam chauh kha a lo kal tawh dawn a ni. Hengah hian contract tenau te te thawk a bikin hna te tak te te thawk, tax an chawi ve te, an hlep ang ang atanga an cut thin te kha nuai 10 hnuai lamah chuan a lo reh ve ang a, kha kha mi tam tak tan chuan malsawmna ka hria.

Tin, chapter-3, section 9, sub section 5-ah hian( heti laia thil chah velna kan tih ve mai, nu hovin an uar em em hi, sumdawng te pawhina an buaipui, a in tlawm hleih ropui si a, tax a awm ve si lova, dawr a awm bawk si lova), electronic commerce operators ho khan tax hi GST-ah chuan a rawn khung ve ta a. Chuvangin sumdawng tam tak ten harsatna an tawh te kha a chhan deuh turah a ngaih theih ang a. Tin, khang e-commerce operator, khuta tanga thil chahna hmunpui atang khan heti lai kan state-ah khan agent, mihring kha rawn neih ve a ngai a, chumi te chuan tax te

kha an lo chawi ve dawn tawh a. Chuvang chuan, tun hma aiin sumdawng hote tan hian malsawmna a ni thei dawnin ka ring a. Kan hre vek a, thil chah tlawm si hi a tha bawk si a, a nasa em em a, chu chuan sumdawng tam tak te pawh hi harsatna a siam a, kan sumdawng lam ho te tan bik pawh hei hian anmahni hi a rawn chhan ve chin a awm dawn a ni. Chutiang te te chuan hei hi kan ramah hian a pawimawh hle dawnin ka hria a. Tax chawi lova kan tih, helaia sumdawng hoten an harsatna kan sorkar hotute hnenah pawh an thlen ve hial tawh a ni a, chung chu vawiinah hian tih danglam a rawn ni dawn niin a lang a, chu chu vawiinah hian ka'n sawi duh a.

A pawimawh ber chu, ka sawi ang khan helaiah hian chip chip mah ila, sawi sawi mah ila, GST-a kha India ram puma kalpui tur a nih avangin vawiinah hian keini hian lo ti danglam thei kha kan ni chuang lova. Kan thenawm state/neighbouring state engemaw zat chuan he Dan hi an passed tawh a, la pass lo te pawh an awm a. Keinin vawiinah chu chu kan han pass ve dawn a ni a. Hetiang India sorkar kalphung in independence hnu kum tam tak hnua bung thar a kaina a pass theitu, a mawhphurtu helaiah kan lo ni pawh hi a lawmawm ka ti a. Nichinah khan member zahawm tak Er. Lalrinawma khan (hei a lo awm lo tawh a, pawnah a lo chhuak a ni mai thei a), heng hi sorkar mawhphurhna a nih thu leh a pawimawh thu te, sorkar a chak thu te kha a rawn sawi deuh a. Helaiah sorkar lai kan awm reng a, a duh chuan rawn tel ve mai tur kha a nia, kan lama a rawn awm chuan kan hotuten an lo duat thiam mai dawn kha a ni a, chuvang chuan khalamah kha chuan harsatna nei lo sela a tha in ka hria.

Tichuan vawiinah kan Finance Minister-in GST chungchang a rawn move hi lawm takin ka support a; tin, kan zavai hian engemaw thil a behbawm kan peh kual chuan, kan pet kual kan pet kual ang a, tul lem lo kha kan sawi ve teuh thei vek a nga, politician kan ni tlang a. Amaherawhchu, chutiang lam ai chuan khami chhunga zuk luh a sawi tur kan neih te zalen takin kan sawi theih rualin, Revenue Minister zahawm takin a sawi ang deuh khan mi sawina eng ni lo, mahnina zir viau hman pawh kan awm lo maithei a, a tam ber hi chu. Minister-in a tul chu a rawn

sawifiah tawh a, a tul chuan zawhna zawh theih a ni a, kha ti zawng khan kal ila, pass mai ila a tha lawm ni tih ka'n rawt a ni e. Pu Speaker, ka lawm e.

**SPEAKER** : Pu K. Sangthuama i lo sawm ang.

**Pu K. SANGTHUAMA** : Pu Speaker, ka lawm e. Vawiina kan Bill hi han sawi a han tih danglam emaw vak vak ang chi pawh a ni hran chuang lova. Amaherawhchu, central-in kan kal dan phung danglam tura a rawn tih hi, heti laiah keimahni state-ah an rawn buatsaih a. Ka hma amite sawi ang khan chipchiar taka han chhiar a, han ti hman em em pawh kan ni lova. Tin, keini ang rual tan pheih chuan hriat sen vek chi a ni lova. A Bill pumpui hi chu han hnial a, han beih a, han pass lohna tur chi pawh a ni lova, a tha mai a.

Vawiina ka'n sawi duh zawk chu nichina Er. Lalrinawma, zahawm takina a rawn sawi ang deuh hlek khan kan ram kalphung hrim hrimah hian, tun hma atangin kan rual u ten theihtawp chhuahin an lo bei chho zel a, sumdawna chung changah hian. Tun hma chuan kan hre theuh ang a, Mon Kumara te, Chhote Lal te leh dawrkai hausa engemawzat khan min rawn awp thin a. Chu chu kan rual u te leh tunlaia keini ho te pawh in kan hriat phak ve a ni a. Nasa takin dodalna a awm a, 'dawr loh tur a ni e, kan ram sumdawng ho te tan hian hetianga an awm reng chuan a tha lo ve', tiin tharum nen lam ni lovin theihtawp chhuahin an lo bei thin a. Tunah pheih chuan vai dawrkai lian hi an haw thla zo vek tawh a. Chutiang chuan kan ram hi kan sumdawng te leh keini la hausa si lo, cheng nuai 20/30/40/50, nuai zahnih khat leka la sumdawng hi kan ni a.

**Pu K. SANGTHUAMA** : Mizoram ah kan hausa ber pawh hian crore sawm hnih, sawm thum pawh kan la neilo in ka ring a. Chutiang kar ah chuan heilai kan ram hrim hrim a kan sumdawna kawngah hian ngaihtuahna kan hman a ngai a.

Vawiinah helai ah hian han chhan hle theihna dan emaw pawh siam a har viau a, mahse 22-na ( sawmhnih pahnihna ) phak 48 -ah hian hei in

rawn zep a, a tha khawp mai a. Tunah hian nichina Er. Lalrinawma rawn sawi ang khan mi 311 lai te pek an lo ni pawh hi inenchian a tha khawp mai a. Hei hi kan AMC atanga lo kal, khatiang zel kha a lo ni a.

Hengah hian a dik chiah chuan Pu Speaker, Opposition kan ni emaw, Ruling kan ni emaw ngaihtuahna thuk tak kan hman a ngai a. A tak tak ah chuan Mizoram te chu kan la tenau a, kan sumdawna a la hniam a, zalen taka sumdawna hi a kal phawt chuan, entirnan Meghalaya kan hmu theuh a, Meghalaya-ah khuan Khasi sumdawng lian in hmu lovang, Nagaland-ah kal ula, in hmu tawh lovang, Manipur ah pawh in hmu lovang, Arunachal-ah pawh in hmu lovang, Tripura ah pawh Tripuri chu an ral zo vek tawh. Cachar-ah chuan Cachari hmuh tur an awm tawh lo vek a ni. Chuvangin keini hi a in veng thei chhun kan ni a, hei hi hriatreng tha ka ti a. Kan rilru ah pawh kan vei theuh tho in ka ring a. Amaherawhchu, in danna tak tak erawh hi chu a har tih chu kan hre theuh a. Chulai karah erawh chuan nichina Revenue Minister zahawm tak in a sawia kha a enga pawh ni se, sorkar pawhin he Dan hi chu tunhmaa a awmdan kha central-ah President assent na tur kha an la thei lova, kan hrechiang vek a. Chumi chu Pu Deputy Speaker, a nih rual rual erawh chuan ngaihtuahna thuk deuhhleik chu kan hman a ngaiin kei chuan ka hria a. A chhan chu sumdawng lian 4,5, 10, 20 emaw hi chu zalen takin kal tir ila chuan kan ral vek ang, chu chu ka hmuh dan diktak a ni.

Thil tlawm chu a tha alawm, a tha e. Amaherawhchu a tlawm ringawt a nih chuan la chho hum hum ila, mihausa crore sang, sing tela sumdawng thei khu la chho ila tlawm tak chuan kan hmu vek ang chu! Chu chu engnge kan tawrh let dan tur kha ngaihtuah a ngai a. Vawiina ka'n sawi duh ber chu hun a lo kal zel ang a, phairama sumdawng kan lak luh dan ah hian, thangthar tam tak chuan whatsapp ah zan tin an rawn bei a, 'a tlawma lei a tha chutiang khatiang chu a ni', an rawn ti a, dar khat thleng thleng in

an inhnialna chi tinreng hi kan chhiar a, mahse keini chuan khatiang kha kan lo thlir mai a, silent reader angin kan awm a. An duhdan kha a chiang em em a, a tlawma lei an duh a. ‘Kan sumdawngte hian thil an ti to lutuk a, chutiang khatiang a ni e’, an rawn ti a, a dikna lai pawh a awm ang chu pawh chu, ka pawm ve tho. Duh duh kan chhiar a, an ti to ve tho a ni. Heng pawh hi kan inenlet theihna atan pawh a tha viau a. Mahse Pu Deputy Speaker, hun kal zel ah hian, sorkar tupawh lo ni se vawiin ami hi kan sorkar lai chuan kha lamah khan rilru pe sela. Tuemaw an lo sorkar leh a nih pawh in an rilru pe deuh sela. Khatiang khan a-pawng-a-tak a opposition nena ‘hei hi a tha lo a in ti ngei tur a ni, tiang hi a ni tur a ni’, ti a in bel lui thei pawh kan ni lova.

Hei chuan sumdawngte lama kan tan deuhhlekk hi chu a ngaiin ka hria a, chuti anih loh chuan min dawlhzo thei a ni tih hrereng ila, kan hrereng tho ang a, North East State-ah hian kan kal theuh a, kan hmu theuh a, kan hre theuh a. Chuvangin India mi chu a duh duh in khawiah pawh a sumdawng thei a ni tih chu Indian Constitution-ah a awm vek a, kan hre vek a ni. Amaherawhchu, state tin hian thuneihna kan neih ve, permit pek ah te hian fimkhur ila, a duh apiang pe mai lo ila. Pe thei kan ni a, pe lo thei kan ni a, chulai ah chuan kan rilru ngaihtuahna kan siam phawt chuan tunai hian kan strict lehzuall a ngai deuh ka tihna a nih chu. Chuvangin, Pu Deputy Speaker, hemi kan Dan an rawn lekchhuah hrim hrim hi chu i pass lovang emaw, helai hi a tha lova, hei hi a tha vak lo a ni tih dan han sawi vak tur chu kei chuan ka hre lova, a tha thawkhat turah ka ngai mai a, kan en zawr zawr hian. Chuvangin sumdawngte thlavang kan hauh deuhna kawngah hi chuan kan Ruling emaw, Opposition kan ni emaw, helaiah hi chuan mipui in min thlan 40 thukhawmah hi chuan ngaihdan rual khat deuh, kan tan ho deuh chu a ngaiin kan hria a. Chuvangin hei hi ka sawi ve duh ber a ni a, vawiinah hian sawi

vak tum lo kha, helai hi a pawimawh ve em a ka hriat avangin, khalai ah khan tangrual tlang ila.

Tin, a huhua inhnial emaw, in tih engemaw a helaia kan dawrkai leh sumdawngho hetia han intih mai lem loh hian keimahni hian an lam kan tang a ni tih an hriat chuan thlamuang takin an awm ang a. Khalai kawngah khan fimkhurna kan neih zel loh chuan keini hi kan ral ang a, kan thlahte an lo ral chho leh ang a, chutih hunah chuan dawrkai mumal Mizo hian kan neih ka ring vak lo. Zalen taka kan sumdawngna hi kan kalpui phawt chuan, vawiin-ah erawh chuan kan rual u zawk ten theihtawp chhuaha vai sumdawng kan tih mai, hnam dang sumdawng theihtawpa an lo dan thin, Kumara te, Chhota te pawhin an ram an hralh vek a, kan mihausa-ten an leisak a, tunah chuan dawrkai lian pawh an awm tawh lo. A dik chiah chuan North East-ah hian Pu Deputy Speaker, khatiang in humhalh thei awmchhun kan ni. North East State 7 ah hian. Ngaihtuah ngat rawh u, kal ula, kan kal a kan hmu vek alawm. Khawiahnge Meghalaya-ah Khasi sumdawng lian in hmuh? Nagaland-ah pawh kal rawh u, Tripura-ah pawh kal rawh u, khitah Arunachal-ah pawh kan kal alawm, Contract te ka han thawk vak a ni khilai ah khian. Anmahni hnam sumdawng lian pakhatmah an awmlo hrim hrim, chutiang kan nih lai chuan keini pawh hian Ruling emaw, Opposition emaw lam ni lo in kan theih chin tawh ah hi chuan inhnial vak vak lovin, dawrkai te leh kan sumdawngho-te thlavang hauhna ah hian i tangrual ang u tih vawiin-ah hian he House-ah hian ka'n sawi duh a ni e. Ka lawm e.

**DEPUTY SPEAKER** : Hun i hmang thiam khawp mai. Pu John Siamkunga i lo ko ang.

**Pu JOHN SIAMKUNGA** : Pu Deputy Speaker, ka lawm e. Vawiina kan Dan siam mek hi a tha dawn em, dawn lo em tih erawh hi chu kan han hmang chho phawt ang a, a zia te kan han hria ang a, engnge a an

dawn tih chu ka la hrethiam lova. Kum 2005 khan VAT introduce tan a ni a, kum 12 vel bawr kan hmang dawn a, GST in kan replace leh dawn ta a. Chuvangin he GST pawh hi kan han hmang ang a, engnge tha ber tih hi chu sorkarin ngaihtuah chho zel turah ngai ila.

Vawiin hian hemi Dan kan han sawiho mek ah hi chuan chutia han sawi tanna tur chu ka hre miah lova, a tha tlangpuiin ka hria a. Chutihruah chuan GST kan hman ah hian a salient features kan tih a tlangpui thu, a pawimawh lai hrang hrangte han en hian eng eng emaw doubt hi a awm ve thei deuh in ka hria a.

Tunah hian indirect tax 17 lai kan fun khawm tawh dawn tih kha chiang tak in Finance Minister zahawm tak sawi ah khan kan hre tawh a. Tin, chhiah lakkhawm pung tura chhut a ni tih lai ah hian a item hi a tam dawn ta nge, a rate a hi a sang ta fur fur nge? Amaherawhchu vawina kan hmuh chin ah hi chuan heng luxury thil kan tih ang chi motor a ni emaw, electrical goods kan tih ang chi thenkhatah hi chuan a hmaa 30% / 31% (za a sawmthum/ thum khat) vel percent tax an lak thin kha 28% velah rawn dah thlak tur niin a lang ta si a, khang ah te khan kan pung chho dawn nge dawn lo tih lai kha hriat thiam a har deuh hlek a.

Tin, GST hnuaiah hian chhhiah awl ruk tlem tura chhut a ni a, hei chu a dik thawkhat in ka ring a, hard cash-a va inpek a awm tawh dawn lo a, electronic system hmanga chhiah te pek a lo nih dawn tak ah hi chuan. Tin, a dang leha kan sawi duh chu input tax credit avang hian he GST hnuaiah hian nasa takin investment a pung tura chhut a ni a. Tin, capital goods pawh hi a man a tlahniam hle tura ngaih a ni bawk a, 12% atanga 14% laia tlahniam tura chhut a ni. Chumi a nih chuan a production cost kha a lo tlahniam ve turah ka ngai a. Chutianga thil a kal chuan company chhuak kan tih mai ho pawh kha a man hi a tla thla hle turah kan ngai a, khalai kha ka chiang tehchiam lo nangin ka'n chhiar chin ah hi chuan a ni turah ka ngai a. Tin, state rethei zawk ten kan hlawk pui hle tura kan chhut na lai hi ka

hrethiam chiah lo a, avang chu kan tax system atang hian kan hlawk pui dan tur kha chu chhut a nih ka ring a, engtiang chiah in nge kan hlawk dawn tih ka chhut chhuak thiam mai lo a.

Kan hlawk dan tur pawh IGST atang hian uniform flat rate-a chhiah kan khawn takah chuan state lian leh te te kha kan inang fur tawh dawn a, one integrated market system kha a awm tawh dawn a nih ka ring a. Chumi a nih erawh chuan kan rate alo inan vek tak leh kan lakluh leh kan thawn chhuah atanga chhiah lak te thuhmun vek anga a lo kal chuan tunhmaa a kawng a hlat avang leh hmun kilkhawra kan awm avanga chhiah kan chawi vak vak a bik in heng octroi atang te entry tax atanga kan chawi tam tak te kha aawm tawh dawn loh avang te hian state te pawh hian kan chhawr hle dawn ni te pawhin kan ring a. Tin, helaia entry tax te, octroi tax te a bo chuan checkgate-a motor lian darkar tam tak tak ding thin te kha a bo tawh turah te ka'n ngai a. Khawvel ram dang kan en chuan a lo theih loh a khawvelin kan look up ber chu USA a ni a, USA-ah chuan nikhat ah 400 km vel an tlan theih laiin India-ah chuan 280 km vel an tlan thin a ni. A vang chu state atanga state dang va lut tur kha check atang leh eng eng emaw chawi tur hian a ti tang rei thin a ni. Chuvang chuan khawvelin ranking a siam ah phei chuan India hi sumdawn harsat berna ram 135 na kan ni thin a ni.

Amaherawhchu he GST kan hman a one integrated market system a lo nih chuan business tih hi alo awl ve tawh turah te a ngaih theihin ka hria a, chumi a nih chuan sumdawnna hi nasa takin a par chho turah te ka'n ngai a. Chu chuan tax item mai ni lo in sumdawng mi an tam a chhiah lak na tur lam an tam chuan he GST hi a lo hlawk chho ka ring a ni.

Tin, heti laia ka'n hriat leh duh pakhat bawk chu VAT kan lak lai ai khan GST kan lak hian item pakhat cheng za man theuh theuh ah chuan GST-a chhiah kan lak hi a tlem dawn tlat a ni, □ 1.40 (cheng khat leh pawisa sawmli) velin. Chumi awmzia chu VAT kan hman lai khan cheng za man kha Excise duty-ah □ 10



lo ni ta se ₹ 110 alo ni ta phawt mai a, chumi zawh ah chuan VAT 110 atang khan kan han chhut leh ta a, ₹125.40 in mipuiin kan lei thei ta chauh a ni, ₹ 100 man kha ₹ 125.40 in VAT regime-ah kha chuan kan lei thei thin a. Amaherawhchu GST regime atang hi chuan ₹ 100 man tho kha integrated GST hnuai ah hian 10% tho kha kan lo la dawn a, 10 % kan lak khan ₹ 10 alo ni nghal ang a, stat-in GST kan khawn tur 14% kha lo ni leh ta se, avaiia kan belh khan ₹ 124 a ni dawn a ni. Manufacturing cost kha ₹ 100 lo ni se, chhiah kan lak neuh neuh hnu ah VAT regime kan hman hun lai kha chuan ₹ 125.40 in mipuiin kan lei a, GST-ah hi chuan cheng 124 in kan lei tawh dawn a, cheng 1.40 in a inthlau dawn a ni, ₹ 100 man mai ah pawh khan.

Chumi a nih lai si chuan kan sum lakluh, kan chhiah lakluh kha alo tlem ta hle turah ka ngai a, ₹100-ah pawh ₹ 1.40 vela a lo inthlau thei a nih chuan a crore tel ah phei chuan alo inthlau nasa leh zual dawn a ni.

Chutiang chu thil kal dan a ni a, nichina Finance Minister zahawm takin a rawn sawi tawh ang khan state tlachhia te compensate-na tur khan sum pawh an dah hnem a. Tun financial year chhungah hi chuan Arun Jaitley, Finance Minister zahawm tak speech atanga a land an chuan crore 50,000 lai kha compensate-na tur khan dah a ni. Chutiang chu a kal chhoh dan a ni a, ka'n sawi duh a ni . Ka'n sawi duh pakhat lai te chu mipuiin hetiang dank an siam te hi chiang deuha hriat ve te an duh a, a zirni ten an hre em em a, a hre ve vak lo mipui te kha a hmang tu ber kan ni si a. Tax hi a zirni tan lo chuan hriatthiam te a lo har a. Chuvangin hetiang discussion kan neih atang hian mi tam tak ten kan lo inzir ve a, kan lo hrethiam ve a, kan hotute thusawi leh mi thiam te thusawi atang khan heng dan te hi a tha nge tha lo tih hi kan lo teh ve thin a ni. Chuvangin vawiina ka hmuh dan ang hi chuan he Dan hi mipui te tan chuan VAT ai khan kan thil leina man te a tlawm zawk tawh ang a, nasa takin mipuiin kan hlawk pui turah ka ngai a. Chutih rualin investment tam tak a hnuh luh dawn avang leh capital goods te tlawm chho dawn awm anga project a nih tak ah hian kan sum lakluh hi sorkar atang chuan sumdawng mite a va pump harh ang a, chu

chuan sumdawng mi tam tak a hring chhuak ang a, awlsam taka sumdawn dan a ken tel dawn avangin sumdawng mi tam tak a siam belh ang a, chhiah lak khawm a pun gang a kan chhawr dawn a ni. Tichuan Pu Deputy Speaker, he Dan hi ka thlawp a, a hman chhoh zelna tur azir in a that tur leh tur loh chu a in hril a ni. Mahse vawiin thil thu ah chuan Dan tha tak a nih ka beisei, ka lawm e.

**DEPUTY SPEAKER** : Tunge sawi leh ang le? Dr. K. Beichhua.

**Dr. K. BEICHHUA** : The Mizoram Goods and Services Tax Bill, 2017 kan sawiho a, member zahawm tak tak ten an sawi tawh a. Producer state kan ni lo a, consumer state kan ni a, a lan dan chuan keini tan chuti teh vaka han harsat pui tur leh kan dinhmun in a va chhiat pui tur tuna hetia han chhiar thuak thuak hi chuan a lang lem in ka hrelo a. Kan tih thiam phei chuan malsawmn a chantir thei tur dinhmunah kan awm in ka hria a ni. Chutih lai chuan July thla atanga hman tan nghal tur tih a lo ni bawk nen Chuvangin July thla atanga kan hman nghal dawn chuan June thla chu ni hnih/thum lek a ni tawh a, a department chang tute tan a huphurhawm zawnga lak dawn chuan a huphurhawm viau dawnin ka hria a. Chutih lai chuan a challenging zawnga kan lak erawh chuan phurawm tak a ni ve leh thung dawnin ka hria. Thil thar a ni a, kan la hman loh leh Dan thar a ni a, vawiina member kal tumah hian 'ka expert' ti thei kan awm ka ring lo a ni. Chuvangin Dan thar kan hmang dawn a ni a, July thla ah hmang lo thei kan ni dawn si lo va, vawiina helaia kan hriatthiam mang loh te leh engemaw neuh neuh ang chi te chu changtu Minister pawhin min hrilhfiah turah ngai ila.

Kan han hmang chhin phawt ang a, tuna kan sorkar kal mek phei hi chu amendment lam hi kan chak ang reng khawp a, Land Acquisition & Rehabilitation te pawh kha kan hman tak tak hma in kan amend zung zung kha a ni a. A dik lo lai te a awm chuan kan amend leh zung zung mai ang chu mawle tih te pawh ngaihtuahna min siam tir a. Chu laiah chuan ka rilru-a ka lo vei ve deuh leh hetia ka han chhiar thuak thuak hian patent error ang

chi deuh te a awm nual in ka hria a. Page 3 section 4 clause 10 kha han en ta ilar, ‘appointed means the’ tih turah khan ‘means the’ tih te kha a inzawm ta a, chutiang chuan page 6-ah khan section 36 clause 29 ‘such authority’ tih te pawh kha zawm a ni leh ta a. Khatiing khan patent error kha a awm deuh nual mai a, heng patent error te hi chu siamthat ni se tiin pass ilar tha ka ti a. Patent error tam tak a awm laia siamthat ni rawh se tih tel lova pass hnan tawp mai kha chu tha in ka hre lova ni. Chutiang patent error te te ho kha siamthat ni se tha ka ti a.

Tin, page 28 section 11-ah khan ‘power to grant exemption from tax’ tih ah khan Council kha recommendation of Council a ti ta a, Council hi kan din ngei dawn niin a lang a, Rules te la siam turah ngai ta ilar, helaia Council a zuk tih Power to grant exemption from tax tih ah khan emergency thil ah he Council hi a thu reng dawn em ni ti zawng te khan han ngaihtuah ta ilar, khang te kha kan Minister zahawm tak khan chiang deuh zawkin min hrilhfiah thei se tih ka request duh bawka.

Tin, page 93 kha en leh ta ilar, section 57 Consumer Welfare Fund tih ah khan ‘The Government shall constitute a Fund, to be called the Consumer Welfare Fund and there shall be credited to the Fund, a ti ta a, Consumer Welfare kan din dawn a nih hmel a. Consumer Welfare Body angin nge kan din ang a, enganga tih tur nge ni? Khatilai kha kan Minister-in min hrilhfiah thei bawka se a tha ka ti a. Chung point 2 te chu min hrilhfiah ta se. Tuna kan Bill hi han hmang chhin ve phawt ilar, a dik loh na lai hi chu rawn lang chho mai turah ka ngai a. Chuvang chuan pass mai kha tha ah ka ngai a ni, Pu Deputy Speaker.

**DEPUTY SPEAKER** : A lawmawm e. Tunge sawi leh dawn le? Aw, Pu Lalruatkima.

**Pu LALRUATKIMA** : Pu Deputy Speaker, ka lawm e. Vawiin ah 'The Mizoram Goods and Services Tax Bill, 2017' sawihona hun tha tak kan nei hi a lawmawm hle in ka hria. Sawi tur kan awm vak lo a ni maithei a, hemi sawi tur hian Pu Deputy Speaker, he kan Bill hi kan dawng tlai em em mai a, holiday tla nen phe chu an working days ah ni 2/3 chauh zirna hun kan nei a ni. Hetianga Bill pawimawh leh bu chhah bawk si hi chu hun rei zawk member te pawhin zirna hun, bihchhianna hun te leh midang kan rawnna hun te leh public ah hial pawh han puanzar a rawtna kan tih ang chi kan Dan, kan Rules-in a lo phal tawh leh min kawhhmuh ang khan awm thin se chuan a hlawk leh zualin ka ring a. Amaherawhchu kan hun kha a tlem si a, member zahawm tak tak te pawhin sawi turin han zirchianna hun tam tak kan neih loh avangin kan bel tawk lo te pawh a ni ang a, keini pawh kan la zan kal loh theih loh chin te pawh a awm ang a.

Kan hriat angin Hundred First Constitutional Amendment Act, 2016 in GST Dan India ram puma hman tura a rawn duan ah khan, Goods and Services Tax zawng zawng State Act anga kan neih ve theihna turin, State GST kan neih ve theihna turin state te pawh lo duang ve turin ruahmanna a rawn siam a. Chutah chuan state ten kan hamthatna tur te, kan hriat angin Mizoram chu consumer state kan nih avangin keinin hlawkna kan tel ve dan tur te pawh kha kan la chhut fiah thiam tawk lo ni te pawhin a lang a. Chulaiah chuan India ramah kum 75 zet mai Dan hlui kan hmang a, tun hnaiah sorkar thar a lo ding a, eng eng emaw thil hlui kan kalphung atana remchanglo te rawn siamtha in chutiang chuan a rawn ruahman a, a tha khawp in ka hria a. Indirect Tax chi hrang hrang 17, ka hriat sual loh chuan state tax kan neih 10 leh central tax 7 kan neih te kha tunah hian GST chhungah hian khung khawm a lo ni dawn ta a. Chutiang a nih chuan GST kan inthen dan hrim hrim pawh kan Minister zahawm tak hian min hrilh fiah leh zual hi a ngaiin ka'n hria a.

Central GST te, State GST te leh Integrated GST te kan nei a, chulaiah chuan State GST leh Central GST kan in sem dan tur sharing pattern te pawh kha engtin nge? Eng percent nge ni dawn tih te pawh kha ngaihtuahna ah chuan ka'n nei a, ka'n zawt tel nghal ni sela.

Chumi mai bakah chuan Integrated GST kan tih Mizo sumdawngten Guwahati lamah te, Silchar lamah te bungrua kan zuk la a, Integrated GST, inter-state GST kan tih ang kha kan zuk pe a, helaia state-a kan pek leh dan tur pawh kha mipuiin kan la hre lo ni te pawhin a lang a, sumdawng ngei te pawhin. Chutiang te pawh chu eng ang in nge kan kalphung tur te pawh kha, a rate tur te, a kal hmang hrim hrim te pawh kha hriattlan te pawh a that ka'n ring a. Chumi piaah lamah chuan ka'n han sawi tel duh chu input tax credit kan tih hi engtin nge kan lak zel dawn a, kan lak zel dan turah khan bungraw man to tur kha hei hian engtin nge a ven dan tur te pawh kha hriatfiah te pawh a tha in ka'n ring a.

Tin, nichinah khan a Bill neitu kan Minister zahawm tak khan Pu Deputy Speaker, a sawi tawh a. Sumdawng tenau nuai 10 chin turn over neilo chin chuan hemi a hi lak ve a ngai lovang ti khan a sawi a. Amaherawhchu sumdawng tenau te tan khan composition tax kha awm ve tur ang khan helaiah pawh hian a rawn lang a. Chulaiah chuan rate hniam zawkin GST kha, MGST kan tih mai, Mizoram GST pek dan tur te pawh kha a awm a, chung te pawh chu engtin nge a kalphung zel tur? Tin, composition tax hnuaia chhiah pe tur chuan ITC (Input Tax Credit) kha a nei ve leh thei dawn nge? Helaiah hian 'Mizoram Liquor Control Act' kan neih ah pawh khan tunhnaiah Input Tax Credit chungchangah khan amendment emaw, inhrilhfiahna te pawh kan nei a nih kha. Chuvangin sumdawng tenau ten Input Tax Credit an pek dan tur te pawh kha han hrilhfiah thei se a thain ka'n ring a.

Sawi tur tam tak ka nei lem lova, amaherawhchu Pu Deputy Speaker, ka'n sawi belh duh chu, MGST kan hmang dawn a, chutah chuan administration lam kha ka ngaihtuahnaah chuan a awm a. Hemiah hian GST khan SGST leh CGST a ken tel dawn avangin state ten kan lo hman ve dawnah khan (nakin lawkah kan hmang dawn a) a Dan lekkawh tu tur Taxation Department te an ni lo thei lova. Chutah chuan Taxation Department te in relbawl dan/administration kha kan hriat angin, siamthat ngai, siamthat tur tam tak awm ni te pawhin a lang a. Chung chu kan Minister hian a la rawn sawi loh avangin engtingge an tih ang? Tih an tum dan kha ka ngaihtuahnaah chuan a awm a. Chutah chuan GSC Dan hna pawimawh tak mai special audit kan tih section 66-na ang chi te, section 67-na Inspection te, seizer leh search, khatiang chi a mawhphurhna chi hrang hrang a pek officer te kha an awm a ni.

Provisional assessment ti tu tur te leh thil dang tam tak GST dan khan a rawn keng tel a. Chutah chuan tuna Taxation Department-in designation kan neih te nen hian a inmil vak lo a ni. Chumi a inmil lo ka'n tih chu Additional Commissioner te kha GST khan a rawn keng tel a, Addittional Commissioner kha tunah kan nei bawk si lova. Khang te kha engtingge siamthat kan tum? Kan siamtha dawn em tih te pawh ngaihtuahnaah chuan an awm a.

Chumi mai piah lamah chuan Taxation Department-a kan kut ke ber Superintendent of Taxes ho kha hemi mawhphurhna a pek designation kan han tih ang chi ah kha chuan thuneihna leh mawhphurhna GST-ah kha chuan a rawn pe ve lo a ni. Chuvangin helai kan administration-ah khan enganginne ruahmanna kan neih dawn? Inruahman hle a tul dawn tih te pawh a lang a.

Chulaiah chuan Pu Deputy Speaker, he House zahawm takah pawh hian ka sawi tawh a. Taxation Department-a designation siam that an mamawh dan ka sawi tawh ah khan Deputy Commissioner of Taxes atanga kaisanna functional promotional post Joint Commissioner of Taxes-ah khan harsatna an neih thu ka

sawi tawh a. Chutah chuan a post a feeder te nen khan scale inang ah an awm a, pay band III hnuai ah khan an awm vek a. Chuvang chuan promotion pawhin awmzia a nei lo. Designation chiah kha a keng tihna a ni a, chu chuan feeder post kha a keng tihna a ni a. Chuvangin promotional post nen a pay a inan si avang khan helai hi chu he House zahawm takah pawh hian siamthat a tha lawm ni? Enthata a tul khawp mai tih te pawh ka lo sawi tawh a. Heng ang administration lamah pawh he GST in a nghawng tel tho a nih avangin ka'n sawilang duh a.

Tin, kan sawiho mekah hian Taxation Department hian in hungna mumal tak Service Rules pawh tun thleng hian a la nei lo niin ka hria a. Chuti a nih chuan GST-ah hian central leh state ten kan chhiah chi hrang hrang lakhawmin kan inenkawl tawm dawn bawk si a. Chumi hunah chuan helaia kan post pawimawh tak tak hi central lam atangin rawn itna emaw, rawn chuhve na emaw awm palh thei zawng zawng lakah khan kan sorkar hi kan lo inven lawkte pawh a tulin ka hria a. Administration lamah hian 'Mizoram Goods & Services Tax' kan neih dawn takah hi chuan ruahmanna thar kan neih a tul dawn a ni.

Chu bakah chuan Pu Deputy Speaker, bungruaa sumdawngte stock neih chungchang hi a buaithlak dawn khawp mai a. Tunah hianin VAT rate hi 5% lo ni ta ang se, stock neih lai meka kha engangin nge GST-ah a lo kal dawn kan hre si lova, 12% emaw, 18% emaw lo ni ta daih sela, a bungrua chu lo chhiar to daih kha a remchang tawh dawn si lova, engtinng e input tax credit pek an ni ve dawn em? Pek ni ta se, engtia pek tur nge ni ang tih te pawh hi kan Minister zahawm takin min hrilhfi ah se a thain ka hria.

Tin, an tax return ah te an stock position tihlanna tur te siam sak an nih loh chuan VAT-ah kha chuan a awm mai a, amaherawhchu, khatah kha chuan khang zawng zawng kha a awm loh chuan revenue leakage a awm theih avangin sorkarin chhiah kan hmuh tur ang kan hmuh loh theih avangin khang kha ka'n sawi lang duh a.

Tin, section 22-naah Non Tribal Registration chungchanga ka'n sawi tel duh chu, section 26-naah UIN (Unit Identification Numbers) kha (Adhaar kan tih kha) a insist a ni. Chutah chuan, thingtlang leh khawi khawiah emaw he thil hi nei lo tam tak kan la awm a, chumi thuah nan chuan EPIC te kha insist zawk ila a tha awm mang e aw ka ti a. Chuti a nih loh chuan khua leh tui zawng zawngin Adhaar Card nei turin kan tlangau va, amaherawhchu, non-tribal te pawh an lo awm thei si a, khalai kan invenna tur kha a famkim tawh lo vem? EPIC kan tih chuan khua leh tui dik tak te an ni tlangpui a, chungah te pawh chuan kan fimkhur a that lehzual te pawh ka'n ring a. Chungte chu ka'n sawilang duh a. (DEPUTY SPEAKER :I hun i hmang zo.)

Awle, tawi tein Pu Deputy Speaker, hun kalta lamah kan Minister zahawm tak te he Dan zir chiang hian, 'GSC India ramah kan hmang dawn e,' tiin kum engemawzat kaltaah khan Canada lamah te, Japan lamah te an han zirchiang a, an zirchianna kha kan hlawkpui turah pawh ka ngai a. Hetianga Dan thar emaw, bill thar emaw kan neih dawn hi chuan mipuiaah awareness tam zawk te, keimahni lam hrim hrim hi department lam te pawh hian, hemi kan discuss hma hian min sawiho pui deuh a nih loh phei chuan kan bangbo ve viau a ni. Thil thar a nih avang hian khang zawng zawngah khan tan lak a tul a. He kan bill hi a tha emaw, a tha lo emaw kan pass a tul si a, kan hman ve mai (thlathar lawkah) a ngai si a. Chuvangin kan ram tana tha ber, kan hnam tana tha ber a nih loh chuan siamthat leh lamah kan ram tang thuai turah ka'n ngai a. Chung zawng zawng chu ka'n sawi ve a nih chu.

**DEPUTY SPEAKER** : Sawi duh kan la awm em ? An awm tawh lo em ni? Awm tawh lo maw? Pu Lalrinliana Sailo.

**Pu LALRINLIANA SAILO** : Pu Deputy Speaker, tawite ka'n sawi ve ang e. Nikum lamah khan hei hi kan sawi tawh a, ngaihnawm ka ti khawp mai a. Vawiinah hian kan chai leh viau ka ring a, mahse, a positive hlawm khawp mai.



Tuna kan GST Bill hi nikum khan Bill tha ah kan ngai vek a, kan sawi a, a sawi apiang khan. Tin, Bill tha a nih a lanna chu Central-a titu nih kan inchuh deuh nak nak kha a ni a. Engle khawle, India sorkar hi kan Chief Minister, House leader zahawm takin a fak ngam bawk a. Pu Modi-a sorkar hian huai takin a rawn produce a ni a. A huai ka ti a, a tha ka ti a, ka'n fak phawt a. Finance Minister-in a rawn move Chiang a. Duh vang reng nilovin Delhi-ah thlahnih dawn ka awm a, taksa dam si chuan lehkha chhiar mai loh chu tihtur a awm vak lova, GST hi a ngaihnawm khawp mai a, mithiam ten Financial Times tih te, Business leh thil hrang hrangah pawh an ziaak nasa a. A tum ber chu kan hria a, tih te, creating additional market tih te, using compliances tih te kha a han vawrhlar a ni a. Central-in a rawn tum tak, 'to create a unified common national market' tih te, tin 'making India a manufacturing hub' te, 'Increase economic activity to generate more employment,' tih te hi a tha em em mai a ni.

Kan han sawi kan han sawi a, national common market siam a tul thu te kan ngaithla tawh a. Tin, India hi a hnufum rei em em mai a, kan hre tlang a. Khawvel hmuh a han thangchho ve tak tak tur chuan system change pawh a lo ngai a. Tin, kan India ram system hi a tha lutuk a, mithiam ten an sawi thin a. Charles Sobraj pawh khan khawvel hmun hrang hranga an man chuan khaihlum emaw a ni dawn a, India dan an thlir khan India ngeia inmantir a duh a ni. Chutiang khawpa dan chipchiar nei kan ni a. Tuna kan tax system te leh kan hman mek te pawh hi hei ang hi chuan min khai nung zo lo a ni tih hria in system an rawn ti thar a ni a. Tah chuan a tum bul ber ni a lang 'Making India a manufacturing hub' han tihlai hi a pawimawhin ka hria a. Thil siamchhuahna lam, hnathawhna lama min tur nung tu tur a nih ngei pawh a rinawm a. Helai hi a pawimawh em em kan ti a ni a.

Central lama tax an lak dan te leh tax-in mi a nghawng thui dan te chu kan hre tlang vekin ka ring a. Term hmasa lamah khan Employment kha ka'n chang ve a. Kan han meeting te hian mi business te, an industry te a lian em em a, an

turnover hi crore, a sang, a sing tel tak tak mai kumkhatah te a ni a. Khang atanga economy siam tak tak tum dawn chuan tax system hi tih a ngai a ni tih an hmuchhuah thu anrawn zia a ni.

He Bill hi kan support duhna chu kum hmasa lamah Pu Ruata MLA zahawm takte nen Europe te kan zu kal a. Mi ram changkan zia, mi cheng khat leh kan cheng khat inthlah zia te kan hmu a. Kan hre vek a, henglaiah pawh hriat vek a ni a. Engnge a chhan ni ang aw ka ti a, ka ngaihtuah ka ngaihtuah a, politician te hian kori an va tu thui tak em ka ti a. India ram hi kan hriat angin kum 70 dawn mahni rorelnain kan kal a, mi hnungah kan uai nasa si a. Tunge a mawhphurtu ni ang aw kan tih chuan politician te bawk hi a ni lo thei lo a. India rama mi tha tha hi 'brain drain' in khawvelah an chhuak a, an va kalna hmunah Executive Director tha tha an va ni a. Chungcho thluak hmang thei reng reng lo a kan awm anga lang te hi a pawi a. Tuna kan GST hian engemaw zawng hi chuang nghawng a nei ngei dawn in ka ring a. Kum 4-5 a lo kal chuan India pawh hi a kang chho turah ka'n ngai a. Thil hi system fuh taka tih dawn chuan tax lak dan hian kori a tu dawn si a tih te hi a pawimawh ka ti a. Tin, 'Increase economic activity to generate more employment' tih hian employment a generate chhuak dawn a ni tih te kha a rawn tum a ni a, A lawmawm ka ti tak meuh meuh a.

Pu Deputy Speaker, a bu chungcho thu hi chu tam tak kan ngaithla tawh a, Bill tha tak a nih ka'n ring a. Ka'n sawi duh leh pakhat chu, kan ramah hian kan sawi thin a, politics-ah pawh thu inchuh kan nei a, nichinah kan Minister in a sawi tawh a. Non-Tribal te business chungchang, sumdawna chungchang 'Trading Regulation by Non-Tribal' tih chungchangah hian sorkar hi nam deuhhleik hi kan nei tlangpui a. Term hmasa lamah khan Trade and Commerce kha ka'n la ve a, tah pawh khan kan ti nasa a. Mizoram-ah chuan kan officer neih tha te chu Chief Secretary te hi kan ti lo thei lo ang a, a top an ni a. Chief Secretary hlui Pu Hmingtea kha (a hming pawh sawi ila), Chairman-ah kan dah a, kan dan thiam te nen 'i han ti tak tak teh ang u' kan ti a.

Mahse veilam ami te leh dinglam ami te nen common issue-a kan neih tur hi awmin ka hria. Nichinah kan ngaithla tawh a, Minister zahawm tak Pu Romawia'n a rawn sawi a. L.K.Advani, Home Minister khan kan zu siam ve ang pawh kha a rawn dang thin a. Kan neihsa ang pawh kha a rawn repeal thla pawp pawp a ni a.

Chumi tih tir tu chu kan hnaivai te an ni tlat mai a ni, zep thu a awmlo. Cachar te, Assam bawr vel hian kan sum leh pai lut leh chhuak hi an thlir reng a. Chumi chan hlau chuan an lo zu fehchhuak ve thin tih hi a chiang reng a. An hming te chu kan sawi vek tawh lo ang a. Chutiang chu a nih avangin a tak tak atan chuan a tu party mah innem lovin common issue/common interest-ah neih ila ka tih chu helai kawngkhat chauh hi outlet kan nei a ni a, bungrua a ni emaw, kan sumdawwna reng reng ah hian. Tuna Tlabung lam te, Zorinpui tih te hi a pawimawh em em in ka hria a. Engemaw buaina pawh lo tawh dawn ta se, zankhat thil thu ah khulai kawng min khar chuan kan tawp der a ni ringawt a ni.

Chuvangin a pawimawh berah chuan chu kawngpui alternative, chumi thlaktu tur kawngpui chu kan neih a ngai a. Calcutta a ni emaw, Bhubaneshwar a ni emaw, Bangalore a ni emaw khulam atanga hetah Tlabung kawng emaw, Chhimtuipui kawng emaw a kan bungrua te kan lakluh theih hunah he 'Trading Regulation by Non-Tribal' tih pawh hi hnam anga kan interest tura kan tih dawn tak tak chuan, chung kawng chu kan neih a ngaiin ka hria.

Chumi a nih loh chuan a la hlauhawm phak tlat a ni. Vawiinni ah hian kan tharchhuah diktak leh kan dehchhuah diktak hi a la beitham ropui si a. Chuvangin helai ah hian ruling lam hian han nem hlek hlek, (tunlai chu social media a chak tawh a) engemaw han innawr te hi kan ti thin a, 'an ti lo a, an ti' tih te. Helai ah hian fimkhur a la ngai khawpin ka hria. Chu chu in nem vak chi ni pawhin ka hre lo.

Kan ngaithla tawh a, 'Trading Regulation by Non-Tribal' hi keimahni interest angin siam dawn ta ila, kan thangthar te zel tur angin tunah hian khauh takin lo siam dawn ta ila chuan, min rawn dan chah tum leh keimahni min rawn nek hmasa

tur chu khulam khu a ni tlat mai si a. Chuvang chuan kan dinhmun hi ngun deuha thlir chuan kawng 2/3 kan neih ve hunah tlemin kan huai dan pawhin awmzia a nei ve deuh ang tih hi ka ngaihdan a ni a.

Hengahte pawh hian kan sawi angin interest hi nei tlang ila, kan ngaihdan hi ram tana tha duh vek kan ni a. Chungte chu kan sawi duh a. Kan Bill hi ram tan a tha dawnin ka hria a. Hmanni ah central Power Minister-in a sawi tawite tha deuh ka hriat chu ‘tariff emaw, tax emaw reng reng hi mawl thei ang berin simplify ila, chu chu a hlawk ber a ni,’ a ti a, a tha ngawtin ka hria. Chu chu he GST hian a rawn kengin a rawn fun dawn ni pawhin a lang a. Chumi ang chuan an rawn siam dawn niin a lang a. A rethei zawk leh a kilkhawr hmarchhak tan pawh hian a tha viau turah ka’n ngai a. Kan hre tlang theuh a, mi kan income te, kan sum dehchhuah te leh kan operation reng reng hi a inanglo em mai a. Chuvangin Minister zahawm takin Bill a rawn putluh hi ka rawn support ve a ni e. Ka lawm e.

**DEPUTY SPEAKER** : Sawi duh kan la awm em ? Kan awm tawh lo a ni ang e. Tunah chuan Bill neitu Minister zahawm tak kan sawm ang a, rawn wind-up se, pass rawn dil nghal mai sela. Minister ilo sawm ang.

**Pu LALSAWTA, MINISTER** : Pu Deputy Speaker, ka lawm e. Sawitu an tam vak lo a, member zahawm tak pariat in an sawi a. Chuvangin anmahni sawi ang ang te pawh hi han react ve deuh a tha in ka hria a. Er.Rinawma khan a sawi a, midang pawhin sumdawnge humhalhna tih chungchangte kha an sawi tho a, a pawimawh khawp mai a. Tin, registered dealer zat te pawh AMC hnuai atang te leh RTI hmang atang te a information an hmuh atanga an lo tam tawh zia te, Assembly question chhanna atanga an tam tawh dan te pawh a rawn sawi a. GST kan hman hian kan hlawk dawn em tih lai tak hi mitinin kan engto lai a ni a. (Chair inthlak)

Pu Speaker, Revenue Minister zahawm tak Pu R.Romawia khan a lo zir Chiang hle mai a. Clause awm zat te, explanation engzatnge awm tih te leh proviso

awm zat te thlengin a rawn sawi chhuak a. Tin, he dan, GST leh Mizoram VAT 2005 piah lam dan awmzia te leh a ngheh dan te pawh kha a rawn sawi chho a.

Tin, member zahawm tak Pu K.S.Thanga khan vawiina helaia ram dang dawr theihna tur, a tha zawnga dawr theihna tur Bill ngaihtuah thei a MLA kan ni hi kan vannei tlang mang e tih te a rawn sawi a. Tin, pass mai a tha tih chungchang te pawh an sawi tlang deuh vek a.

Member zahawm tak Pu K.Sangthuama khan keini helaia state sorkar leh Aizawl Municipal Corporation chungchangte sawilangin chimral hlauhawm thu te leh kan thenawm state te (an zavai a ni ang chu) sumdawnna lama chimral an nih tawh dan te thiam takin a rawn sawi tawh a. Mizoram ngeiah non-mizo i ti mai ang, khangho Pu Man Kumar-a te, Chhota Lal te, Lala Sarda te pawh an han sumdawng thin a, mahse vawiinah chuan an hmel hmuh tur a awm ta lo tih te nen.

Member zahawm tak Pu John Siamkunga'n thil man a tlawm dawn tih chungchang a rawn sawi a. Hei hi kan beisei dan leh thudik niin kan hria a. Tin, hei hi engtinng e kan hlawkpui theih dan tur ber ni ang tih chungchang zawhna ang deuh te pawh in an sawi bawk a. Tin, check-gate avanga sumdawnna thil flow of business a muan nasat zia, khawvel ram dang dangte teh a India rama check-gate avanga kan harsatna leh khawvel ram changkangah te check-gate a awm tawh loh avanga an awlsam na leh tuna GST hian check-gate hi a rawn tih bo ngei theih dawn avangin hei hian hmasawanna a siam ang tih ang zawnga a rawn sawi pawh kha a dik a. Amaherawhchu, helaiah hian Pu Speaker, han sawi belh hlek ngaiin ka hria a. Kan dan siam tur leh a taka kan hman dan turah hian check-gate hi engemawchen chu kan tih a la ngai hlawm dawnin kan hria a, a bik takin North Eastern States hoah hian. Engpawh ti dawn ila a buaithlak ber thin hi chu a kua lo zawng tang tang mai, pumpelh dan kawng lo zawng tang tang mai ho hi an awm reng a. Famkim taka buatsaihtu ai hian an ngaihtuahna an hmang nasa daih zawk a. Chuvangin keinih chuan check-gate hi engemaw chhung chu kan tih ngai dawnin kan hria a ni.

Dr.K.Beichhua khan patent errors hi a awm a, heng hi chu hetiang a nih ang ang kan pass chuan a fel lovang tih kha a rawn sawi a. GST Council chungchang a rawn sawi bawk a. Tin, Consumer Welfare tih kha member zahawm tak khan a rawn sawi a. Khawilai takah nge Consumer Welfare tih kha ka lo hmu hman miah lo mai a, Pu Speaker, i remtihna in ka'n zawt lawk ang a, ani khan min kawhhmuh leh lawk se (Dr.K.Beichhua : Pu Speaker, page no.93 section 57 a ni e. Tah khan han chhiar la Consumer Welfare Fund tih) Aw, Pu Speaker, ka hmu e. Hei hi Empowered Committee kan thutkhawmnaa kan sawi ah leh GST Council kan thutnaa kan sawi ah hian vawikhatmah ka la hre lo va, ka lo hresual a ni mai thei a. Amaherawhchu, hei hi chu la din tur a nih hmel a. Engpawhnise, GST Council hi chu Constitution-ah hian a lut daih tawh a. Council ang in keipawh hi wawi 4/5 chu member ka nih ve na avangin ka zuk kal tawh a, din tawh vek kha a ni a. Consumer Welfare Fund tih chungchang hi tun maiah chuan chianguang takin ka'n chhang mai thei lo va, engpawhnise din tur ni awm tak a ni.

Pu Lalruatkima, member zahawm takin Input Tax Credit chungchang a sawiah khan, Input Tax Credit hi Pu Speaker, helaia thu ho hi chu sumdawnglo awmkhawm ngang hi kan ni a, kan hre lo thei viau ang a, keipawhin ka hre chuang lo va. Amaherawhchu, a tlangpui thu chuan engemaw bungrua kha khawi atangin emaw lei ta ila chhiah kan pek hmasak kha a chhiah pek hnuhnunah khan khami ai khan a lo tam hret lo thei lo va, transport charge avang te khan. □ 100 man bungrua kan leiah chhiah kha □10 lo pe ta ila chumi hnu chu zawrh chhawn leh a nih khan, kha chhiah □ 110 kha a leitu kha a pek a ngai ta a, chhiah a nih tlat avangin. Amaherawhchu, a zuar chhawng leh dawn a nih chuan □ 15 emaw lo ni dawn ta se khami kha □ 15 anga a chhiar leh dawn chuan bungrua kha a man to dawn a. Chuvangin set-off kan tih ang chi, a hmaa □ 10 a pek tawh kha paih sak in □ 5 chauh an chawitir ta a, tichuan a man kha a tlawm phah thei ta a. Chutichuan bungrua kha a tlawmin zawrh theih a ni a, a tlawmin an lo lei theih a ni tlangpui mai, a mawl thei ang bera sawi chuan. Tin, a

threshold limit chungchang cheng nuai 10 tih hi nichin ah pawh kan sawi tawh ang deuh hlek khan state dang hi chuan nuai 10 vela buai hi tul lo an ti a, kum khat chung a ni a hei hi, cheng nuai 10 tih hi. Tin, an hlep a ni lo a, a vaia turn over, an sum tih chet zawng zawng a nih avang khan dawr te reuh te ang ah te pawh nuai 10 hi chu a tling thuai mai a, chuvangin anni chuan tul an ti lova. India ram pumpuiah hi chuan nuai 20 tih kha a ni a, Mizoram te, helai North Eastern States te leh Himachal Pradesh te, Jamu & Kashmir te leh Uttarakhand te kha chuan cheng nuai 10 kan tih a ngai ang a, kan sumdawngtute an la te hlawm em mai kan ti a, kha kha Danah pawh hian a rawn kal ta a ni a.

Tin, Dr K Beichhua'n patent error chungchang a sawi kha, he Bill uluk tak maia a lo chhiar zia a ti lang a, a lawmawm khawp mai. Khang kha kan hmuh ve pawhin kan lo kalsan deuh mai mai a, mahse uluk taka alo chhiar avang khan Bill neitu ka nihna ah lawmawm ka ti a. Amaherawhchu vawiina kan dawhkana kan Bill neih copy hi soft copy atanga download a ni a, correction hi a siam theihloh hrim hrim mai a ni. A nih ang ang hian Jammu & Kashmir a ni emaw, Maharashtra a ni emaw, Orissa a ni emaw hetiang vek hian an download vek a, chu chu an House-ah khan an ngaihtuah ve mai a ni. Chuvangin patent error-ah kan pawm lo thei lo a, kan pawm a nih pawhin Pu Speaker, hei hi chu he House zahawm tak hian state dang pawhin phunchiar vak lo in an pass tho bawk a, keini pawh hian a nih ang ang pass ve mai hi a tha in ka ring a. Hengah te hian kan inhnial buai lawk lutuk chuan miin phunchiar te pawh min ti lutuk palh ang e tih ka'n hlau deuh a.

Network chungchang kha Pu Ruatkima khan a sawi a, hei hi keini pawhin kan buaipui ber lai a ni a. Delhi airport bul lawkah khuan network bik zirna leh trainingna hmun te a awm a, Taxation officer te hi namen lo in an zuk training tawh thin a, thiam pawh an thiam viau a. Amaherawhchu keimahni thiam kha tah kai zel a ngai a, midang thiam tir ve bakah kan sumdawng te pawhin an thiam zel a ngai a. Chuvangin Pu Ruatkima'n awareness hi a pawimawh khawp mai tih a sawi kha kan

pawm a. Amaherawhchu awareness hi ti lo chu kan ni miahlo tih min lo hriat sak se kan duh a. Awareness hi kan phak ang tawkah chuan kan ti viau a, amaherawhchu awareness hi a muang ve hrim hrim thin a. Awareness kan ti viau emaw kan tih karah pawh hian a eng-a-mah la hre mang lo hi a awm ve theih reng a nia. A entir nan mai ang pawhin han sawi ta lawk ila, GP Fund te hi kan han pe chhuak a, kan han phal rai deuh a, engemaw lai phei kha chuan a dil apiang kan pe a ni ber a. Hun rei deuh te kan pek pawh khan tunah chuan kan pawisa dinhmun ten a remti vak ta lo e, i khar leh deuh teh ang kan han ti a. Khatiang hunah khan, 'ka lo hreve reng reng hleinem,' ti tawh hi an tam khawp mai. Chuvangin awareness chungchangah hian kan local T.V chanel LPS leh ZONET cable-ah te hian thla khat chuang video clip kan ti chhuak tawh a, a rei lemlo a, reilo te te, a zin in a zing ve thung a. Tin, keimah a minister ka nihna angin ka ho in Chanmari YMA hall-ah te pawh Taxation in sumdawng te a nghawng nasat dawn em avangin kan ti a, ko khawmin awareness campaign te kan nei a. Tin, kan officer te hian DDK leh All India Radio-ah GST chungchang te pawh an sawi a, khatiang khan hma hi an la ve reng a. Amaherawhchu hei hi tawh kan la ti lo, a tawh lo tih kan hrechiang a.

Nichina member zahawm tak ten an sawi ang khan a tak tak ah hi chuan kan han lut phawt ang a, tihsual te pawh ala awm rem rum ang tih ring ila. Mahse chung karah chuan kan zir chho zel ang a, a Dan ngei te pawh hi duh ang chiah alo ni lo deuh a, a taka tih harsa kan tih, state dangte ngei pawhin harsa an tih, GST Council te pawhin ngaihtuah tlan a ngai a ni ti a agenda-a lut tur te pawh hi a la awm ka ring a. Kan state Dan hi a inang deuh thup a, inang vek a nih avangin soft copy-in kan download thei kan tih tawh kha. Chuvangin zirtiri bawl deuhin kan ti lo thei lo a. Member zahawm tak Pu K.S Thanga sawi ang chiah kha a ni a, kum 70 vel tawh a tihdan ngai ngawr ngawr a kan tih kha tih dan thar system change neiin kan han ti dawn a ni a. Mithiam ho chuan hei hian India hi khawvelah hian hmun sang takah a dah theih an ring tlat mai a ni. Chuvangin chhiah lut tur a tha chang ni lo in a awlsam



ang a; tin, chhiah chheh ruk, a chheprelh tur chi ang chi te pawh tih theih miah loh turin kan ti dawn a. Tin, a system hrim hrim ah pawh hian chhiah pe loa lo ti thei an awm a nih pawhin, chhiah pelo zawk hian an hralh to a ngai zel dawn zawk a. Chu chuan chhiah peka a dik taka an tih zawk kha a man tlawmna tur a ni a, a leitu na na na hi chuan a man tlawm hi kan um lotheilo bawk a, chungte avang chuan a Dan hi chu mithiam tak tak in an ruahman tawh a nih avangin a tha thawkhat turah ka ngai tlat a. Tin, hei hian India ram hi khawvelah hian a chhawp chhuak sang nasa dawn a ni tiin mithiam ten an ngai a ni.

Tin, hei hi a dik theih ka rinna chu mawlte pawhin han sawi ta ila, nichina kan ngaihtlak tak ang khan Central Tax leh Cess chi hrang hrang 8 kha pakhat ah a in hlawm chho ta a, state-a kan tax chi hrang hrang pakua zet mai kha pakhatah a in hlawm a, pakua leh pariat kha belh khawm vekin pakhat ah a rawn in hlawm ta a, chutiang rawn in hlawm ta chu a chhiah kha a rate hi alo sang deuh hlek a nih pawhin, a hma kha chuan Excise-a an pek tawh kha additional Excise duty te an ti leh a, khatianga khan thil man kha a sang ve lo theilo a, khatianga mawl thei ang bera ngaituah khan thil man hi chu a tlawm ngei ngei turah kan ngai ve tlat a ni. Chutiang a nih chuan mipui tan a tha a, sorkar tan a tha bawk a, chu chu kan beiseina a ni a. Tin, Pu Speaker, hetia kan sawi hian Bill pahnih hi kan sawi rual nghal ah ka ngai mai a. Bill pakhat chu GST Mizoram Goods and Services Tax Bill, 2017 a ni a, pakhat leh chu Mizoram VAT Act kan neih mek 2005 ami, amendment-a kha a inkawp tlat avangin a ruala kan sawi angah min ngaihsak nghal hi a tul vek mai a, member zahawm tak te pawhin an sawi khan kha kha a ni tho tho a. Chuvangin he Dan bu, The Mizoram Value Added Tax, 2005 pawh hi engatinge maw ala awm ve le, eng nge a tul na le, tih zawhna pawh a awm maithei a. Mahse hetah hian nasa taka state te tangrual a, central lam in an remti lo chung chung a sualchhuah (petroleum te, liquor te) kha hemi dan anga state tina mahni puala chhiah kan lak ve na tur

kha a la tel tlat avangin hemi hi Dan dinglai a nih chhoh zel a ngaih dawn avangin vawiinah hian amend turin kan ti ta a ni.

Amaherawhchu, Dan thar lo lut ah hian Schedule I, Schedule II, Schedule III awm teuh mai kha hetah hian a khunglut ta ruih mai a, chumi a khungluh tak ruih ah chuan Dan thar GST Bill hi tunah kan ngaihtuah mek ta a ni a. Tin, kan hriat angin he Dan-ah hian kan han amend ang a, tullo tam tak hi paih thawl a nih chuan a bu pawh hi a pan deuh tawh ang a. (Chutah chuan Schedule awm dul mai, Schedule I, Schedule II, Schedule III, Schedule II-ah te pheih chuan pheh 7, pheh 8 lai awm mai kha, khatiang kha a lo awm tawh loh chuan). Hemi in a schedule ken turah chuan high speed diesel kan ti a, diesel kan tih mai hi a ni a, 12% lak tur a ni a, motor spirit commonly known as petrol an ti a, motor spirit hi 20% lak tur a ni a. Petroleum crude kan ti a, 5%, Aviation turbine fuel hi thlawhtheihna lamin an hman chi a ni a, chu chu 4% a ni a. Tin, natural gas hi tunah chuan kan la neilo a, Geology lam leh ONGC ten an hmuhchhuah hun ah chuan reilo te ah kan neih ve theih mai tur a ni a, hetah hian 5% a ni a, Alcoholic liquor for human consumption hi 16% kan lakna tur a ni a. Khang kha a nih avangin hemi bu 2 hi Pu Speaker, vawiinah hian kan ngaihtuah ah hian a tel ta hlawm a.

Tin, kan officer ten nomenclature chungchang hi tuna a nihna ang ang hian he Dan ah chuan kan han ti phawt a ni. Amaherawhchu, state dangte leh central lam te pawh in nomenclature kan neih ang an lo neih lohna ah te khan in tunah hian Cabinet a pawm turin Cabinet memo buatsaih turin kan in ti a, chumi a nih chuan he House-ah bawh hian nakinah chuan kan la rawn kal leh a ngai dawn a. Kan officer te an post hming Joint Commissioner of Taxes tih te, Commissioner of Taxes tih te pawh Commissioner of State Tax tih emaw, khatiang khan Inspector te pawh State Tax Officer te emaw ti a ruahmanna hi chu kan nei a, hei hi chu pawimawh tak a ni.

Amaherawhchu, tunah erawh chuan a nih ang anga kan ngaihtuah phawt loh chuan hna an han thawk dawn ang a tuna nomenclature pangngaia an thawh ve phawt loh a kei nin kan lo tih hmasak hi a kawng hmang chiah lovin kan hria a. Chuvangin, tuna an nih ang ang hian he Dan bu-ah erawh hi chuan kan larawn buatsaih a ni a.

Tin, Pu Speaker, helaia sawi ngei ngei tul chu, he Dan thar in a rawn hnuhluh hi hraw deuh mai a ni a, chuvang chuan kumin March thlaa he House-ah pawh kan rawn putlulh te zing ami Public Expenditure Review in recommendation a siam ah pawh khan, Taxation Department hi thumthat nasat an ngai a ni. Hardware lei te pawh a ngai a, Motor lei te pawh a ngai a. Tin, anmahni service tur atan post creation te pawh a ngai tiin he House-ah hian report an lo pe tawh a. Chutiang tur chuan keini lamah pawh a thawkchhuaktu ber kan ni a, inthlahrung tak chung si hian in a tul tlat si tih Pu Ruatkima'n a han sawi ah khan namen lovin kan thawhna tur hi a nasa a, Service Rules te pawh an la neilo tih kha a dik a, Service Rules te pawh a tul chuan kan nei ang a. Tunah chuan Recruitment Rules ang deuh chauh in kan kal te pawh a ni a. (SPEAKER : Ngawi lawk rawh aw, hei dar khat a ri a, i zo law law ang u hmiang ? Awle kal zel rawh) Pu Speaker, ka lawm e. Hengah hian department dangte thik hleihtheih pawh hi kan ni bik lo in kan in hre ve a. Hnathawh tur a tam si, chung kar ah chuan thawktur na na na chuan mihringte pawh dah tam deuh, a tul chuan motor te pawh lei ngai a nih chuan lei, PAO te pawh in pek a tul chuan Inspector te thleng pawhin chungte pawh chu remchanga la buatsaih a ngai dawn a.

Tin, member zahawm tak Pu Lalrinliana Sailo rawn sawi kha thudik a ni a, he GST hian change a rawn siam a. Kum 2030-ah hi chuan, a kal ngai a a kal chuan a sang ber ah China a ni ang a, a dawt ah India a ni ang a, pathumna ah USA a ni ang te hi an ti ve a ni kan Economist

buru ho chuan, chutiang khawp chuan India hi hetilam ah chuan kan competitive a. Khatiang karah khan kan zo law law dawn a nih chuan Pu Speaker, sumdawna kawng ah predatory pricing hi an ching khawp mai a, keinin nuai 3, nuai 4, a nei pawl deuh in nuai 40, 50 te-a bul kan tan lai hian mihausate chuan nuai sang, sing in bul an tan a ni tih hi kan hriat fo a ngai a. Chutiangah chuan keini min tihrem nan leh kan kulcho derna tur hian predatory pricing an tih ang chi, anmahni pawhin hloh zar zar khawpa pricing rawn tiin, `10/- a an lei pawh kha `8 in an hralh par par ang a. Chutihlai chuan keini kha min dawr rawn ang a, tute emaw `10 a zuar lotheilo ho kha chu thla hnih, thla thum a nih hnu ah kha chuan an ral mai ang a. Kum hnih/khat ah pheii chuan ngei ngei kha a ni tawh mai a. Hengte pawh hi monopoly in tan na a ni a, kan er ber te kha an ral tawh chuan an duh zat zat kha an siam leh thei tawh a. An rate pawh an restructure thei tawh a, consumer lam tan duhthlan tur a awm tawh lo, an ti chimit vek tawh.

Chuvangin hengte pawh hi thil hlauhawm tak a ni a. Sumdawna khawvel ah hian hei hi an ching em em a, chungte pawh chu kan hriat a ngai a. Amaherawhchu, Pu Speaker, India ramah kan awm tih hi hriat reng tur, hei hi thudik a ni. India ramah kan awm a, nang leh helaia thu ho zawng zawng te pawh in helaia kan thut theihna tura chhia kan chham, thutiam kan lak ah te pawh khan Constitution-a Schedule hmangin thutiam kan la a nih kha. Constitution hi a pawimawh khawp a, Constitution in engnge a sawi, Constitution in engnge a phal, Constitution in engnge a phal loh tih hre lova helaia kan thut a, pawr deuh a kan tih vak hian dai loh tur tur ram kan dai palh thei tih hi chu hriat a ngai a.

Right hi a tam khawp mai a, Constitutional Right te, Legal Right te, Fundamental Right te a awm a, chungah chuan a chungnung bera an ngaih thin chu Fundamental Right a ni. Fundamental Right zingah Article 19-ah hian

kan duhna hmun hmun a khawsak theihna, India rama zalen taka kan kal kual, kan move theihna tih te, eng sumdawna pawh tuma dodal loh in kan ti thei a ni tih te hi a awm a ni. Fundamental Right hi a pawimawh khawp a, mahse chu chu Dan vek in chumi hnuaiah chuan reasonable restriction a siam ta a, sumdawna hi ka duh duhin ka ti thei tih avanga hmeichhiaten nawhchi an zawrh ngawt kha a rem miah lo. Tin, sumdawna khawi hmunah pawh ka ti thei tih avanga Governor gate bulah hian kan sumdawng teh ang tih pawh kha a theih chuang loh. Chuvangin, Dan vek hian chin felna chin a nei a, amaherawhchu, Pu Speaker, heng zawng zawng hi kan nun pui tur a ni. Fundamental Rights hi kan nun pui reng tur a nih avang hian he House zahawm taka member te ngat pheih hi chuan kan hriat ngai chu Constitution-in a remtih loh zawng ang tura Dan siam talh tum te pawh hi thil harsa tak a ni tih kan hria a. Vawiina section 22 leh 26 ami kan tih pawh hi hetiang nei ve tho Nagaland leh Arunachal chuan an ti ve miah lo. Chuvangin keini hian kan ti a, Pathian kutah kan awm i ti ang, engtingge a kal zel dan tur chu kei chuan ka hrethiam vak lo, mahse, hetiang hian kan ti phawt ang.

**Pu LALRUATKIMA** : Pu Speaker, khawngaihin ka interrupt lawk ang a. Minister zahawm tak khan he Dan hi soft copy pawh tih danglam theih a ni lo, central atanga kan copy chhawn a ni a ti a. Chuti a nih chuan BFR kha 26/22-ah te khan section-ah khan a rawn tarlang a, Bengali Frontier Regulations kha a nei lo ho pawh khan tuna kan ngaihthlak atang kha chuan Nagaland te, kan state thenawm ami te chuan an ti ve lo tih kha a ni bawk si a, khalai te kha min hrilhfiah thei em? Keimahni siam a ni mai lawm ni? Mizoram Value Added Tax, hemi kan Goods and Services Tax kha, keimahni siam a lo ni lo reng nge, a ni awm deuh khan tunah khan kan ngaithla bawk si a, kha lai te kha min hrilhfiah thei em aw?

**Pu LALSAWTA, MINISTER** : Pu Speaker, hrilhfiah thei teh reng mai hrilhfiah awlsam tak pawh a ni. Soft copy in an rawn ti a, Mizoram tih te kan han bilh lut a, khati khan a theih theih ang chu kan ti a ni, a theih loh tih kha chuti teh hlawl

chu a ni lovang a; tin, a theihloh ti a chhiartu pawh khan a chhiar sual chuang lo a ni. In as much tih te pawh kha kan englo chuang lova, amaherawhchu, khang te te kha chu phun chih taka zuk sawisel a tul em ni kan ti a. Chuvang chuan tuna Bill draft-a section 22 leh 26 hi chu keimahni belh a ni, Mizorama kan belh a ni, tha ni a kan hriat avanga kan belh a ni, kha kha chu Mizoram bik atana kan siam a ni. Kan zawh chuan Nagaland leh Arunachal Pradesh hian an ti lova. Hmanni lawka meeting tura ka zuk kal a, engemaw remchan lohna avanga ka kal thlen tak loh tum pawh khan, Arunachal-a an Chief Secretary, Shakuntala (hmeichhia) nen vanneihthlak deuhin airport-ah an motor te ah khuan kan chuang dun a, ka zawt a, an lo ti reng reng lo a. Tin, anni chuan an ngaih pawihmawh ber zawk chu kha lo lampang daih, keini chuan ngaih pawimawh tul pawha kan ngaih tawh loh kha a ni a. Chuvangin, hei hi chu keimahnin hei hi kan Bill a ni, hei hi Mizoram Goods and Services Tax Bill a ni, keimahni siam a ni, amaherawhchu, hei kan hmuh angin pheh tam tak a ni a, a vai deuh thaw hian soft copy atanga download a ni a, khalaiah kha chuan min hriatthiam chu ka beisei.

Tichuan, helaiah hian he House kal tlang hian Pu Speaker, kan hnam damna tak tak kan sawi dawn a nih chuan keipawhin sawi tur ka nei a, pawimawh ka ti a. Thil remchanglo leh miin min hlahthlemna hmanga kal tum teh talh fo ai chuan keimahni lamin kan tih tur kan tih hi a tha zawkin ka hria a, chu chu hei hi a ni. Eng ang Fundamental Rights pawh hi awm se, eng ang Constitutional Rights pawh hi awm se, eng ang Dan pawh hi siam se, tumahin hei hi dawr rawh, hei hi dawr suh min ti thei lo, kan duh hi chu kan dawr theiin kan dawr lo thei a ni. Mizo mipui hi kan harh a ngai zawk a ni. Entirna ang kan lo siam ang a, khawngaihin min lo ngaithiam se, amah ngei ka kawmnaah, Pu Lianhmingthanga, Hrangchhuana fapa (a thlarau hahdamin chawl se) khami khan a sawi dan chuan, 1966-a ram an buai tak khan, 'E khai, kan ti ve thei mai ang a, tiin Silcharah Premtola-ah khuan damdawi dawr kan zuk hawng a, (ama tawng kam tak chuan) Vai ho khuan committee an koh pawh ka hre lo, tlang an

au pawh ka hre lo, Joint Action Committee an din pawh ka hre lo, mahse vai ngal ria te te hi an lo kal a, mai te an rawn chhip chhuan a, mi dawr hi an tum lo ringawt mai a ni, dawr loha thla ruk te han awm chuan rin aiin sumdawng tan chuan fei a har khawp mai, Mizoramah kan in suan chhuak leh ta a nih hi,' a ti. Mipui lam mawh te pawh hi a awm ve a ni.

Chuvangin Pu Spaeker, helaiiah hian keini politician ten keimahni leh keimahni kan in nawr kan in nawr hi kan thiam lohna a awm a, tin, thenkhat te tan dik zawkna a awm hi chuan a tul chang pawh a awm. Amaherawhchu, a mipui lam hian tumahin min dawr luih tir thei lo, keipawhin tumah ka dawr luih tir thei lo, tin, min dawr lo luih tir thei bawh hek lo tih hi kan hriat chian chuan kan hnam hi kan ngaihtuahawm ka ring lo. Amaherawhchu, khawvel kal hmang erawh hi chu kan hriat a ngai a, khawvel kal hmangah hian sum dawnna te hi zawi zawiin an liam hrim hrim. Khawilaiah emaw dawr te kan nei a kan han tih hi keimahni Mizo vek pawh hian min luahlan chho ve tial tial, hei hi khawvel kal hmang a ni. Nuai 10-a bul kan tan theih laia kan tan, kan phak tawka kan lo tih ang pawh kha, miin nuai 100/200/300-a an rawn tan a, keini aia mi hip thei zawk leh man tlawm zawka an zawrh theih bawh si chuan keimahni leh keimahni pawh kan in eiral ve tho a nih hi mawle! Chuvangin, a laimu lai hi competition-ah hian a kal tawp mai a, competition hian a rate man tlawm chungchangah emaw hian ro a rawn rel mai, a rawn govern mai ni te hian kei chu ka hre thin a, chuvangin helai hi sawina remchang tak a nih avangin ka rawn sawi duh a.

Tin, tuna kan rate neih ho lo piang tur hi 5% a awm phawt a, chumi hnu ah chuan 12% a awm leh a, chumi chung lehah chuan 18% a awm leh a, bungraw eng eng emawah hian 28% a awm a. Tin, sub charges-ah leh stages-ah hian 290% te pawh hi a awm a ni, mahse khang kha chu kan luh chilh vek hman lovang a.

Chuvangin, wawiina hmathlir eng tak India ram leh Mizoram in kan neihnaah hian, kan beiseinaah chuan hei hian kan ram sum lut te pawh a tih that zawk kan beisei a. Tin, keini angah chuan mawl taka han chhutin a siam chhuaktu state kan

ni lo chungin, a siam chhuaktu state chuan a siam chhuaktu mimal company emaw, mimal emaw khan an hlepah khan an profit kha a awm mai tur a ni a, mahse state-ah lut tur a awm chuang lova, keiniah chuan mi ram atanga lo lut keini ah chuan (mi ram atanga lei khawm tur kan nihna ah hian) consuming state kan nihna ah hian tun ai hi chuan kan dinhmun hi chu a tha hret ang tih kan beisei a, chutiang chuan optimistic takin tuna kan Bill hi kan han ngaihtuah chho a ni a. Tin, nichinah khan soft copy chungchang kha kan sawi a, anni chuan tihdanglam hi an phallo khawp mai a, mahse kan ram tan tul nia kan hriat avangin tun ami kan han sawi te pawh kha kan tidanglam a ni a. Kan ram, kan mipui te leh kan sumdawng te ngaihtuah in kan tidanglam tho tho mai a, tihdanglam an phal chin hi chu Section 173 & 174-na, chung ang chu repeal ang chi te kha, eng eng nge he dan hian in state-ah a repeal dawn tih ang chi te kha a ni chauh a. Amaherawhchu hemi a nih avang hian Pu Speaker, he Bill rawn introduce leh han sawihona ah hian ka inthlahrung miah lo a, kan ram tan kan ngaihtuah tlang niin ka hria a. Tuna kan phak tawk chinah hi chuan heng provision hi kan dah a la tul hrih a ni lawm ni kan ti a.

Tin, kan te em em a, kan tlem bawk a, state dang te district pakhata mihring awm zat pawh hi keini nuai 12 pawh la tling mang lo hian chuti takin India ramah hian kan nghawng a lian lo tih hria in kha leh chen kha a bik takin Congress sorkar chhung te pheih chuan min hrethiam in min hai der thei reng a, chung te pawh chu beisei pah deuh bawk in ambitious takin section 22-na leh 26-na te pawh kha kan han dah ve deuh phawt chu a ni a. Engpawhnise he House zahawm tak hian tuna ka han sawi te kha member te rawn sawi atanga ka chhanna leh keima pual pawha sawi tul nia ka hriat te a ni a. A bu te a chhah in repeal tur leh amendment tur ringawt pawh hi sawi tham fet a nih avangin kha ti chin kha ka sawi theih ni mai se. Member zahawm tak tak te hi ka ngen a, he House zahawm tak hian The Mizoram Goods and Services Tax Bill, 2017 hi lungrual taka min pass sak turin ka ngen a ni. Ka lawm e.



**SPEAKER** : Tunah khan Minister zahawm takin The Mizoram Goods and Services Tax Bill, 2017 he House in pass pui turin a rawn dil a, pass remti zawngin ‘Remti’ ti rawh u le (Members : Remti) Remti lo kan awm em? Awm lo. Tichuan The Mizoram Goods and Services Tax Bill, 2017 chu he House hian lungrual takin a pass ta a ni e.

**Pu LALSAWTA, MINISTER** : Pu Speaker, ka lawm e.

**S P E A K E R** : Kan bang rih dawn nge pakhat zawk hi a sawi tawh te zing ami ve tho kha a ni a, enge House ngaih dan, kan chawl rih ang nge ?

**Pu LALRUATKIMA** : Pu Speaker, Minister zahawm tak khan dan pawimawh zia nasa takin a rawn sawi a, dan lo anga introduce pawh a ni lo a, dicuss pawh ni lo a pass mai chu a ni thei dawn a mi?

**SPEAKER** : A nih leh kan chawl rih dawn em ni?

**Pu P.C. ZORAM SANGLIANA:** Pu Speaker, khawngaihin tunah hian introduce ila, sawi tur chuan kan sawi zo vek tawh tho a, churang chuan introduce kha kan remti ang a, chutah chuan pass kha rawn dil nghal mai se a tha lo maw, Dan bawhchhia kan ni dawn chuanglo a nia.

**SPEAK R** : Mahse leh lamah chuan sawiho loh em chu an ti si a. A nih leh i zo law law ang u hmiang. Tunah chuan kan Minister zahawm tak Pu Sawta kan sawm leh ang a, ‘The Mizoram Value Added Tax Amendment Bill, 2017’ he House-ah hian introduce phalna rawn dil sela a tha ang e.

**Pu LALSAWTA, MINISTER** : Pu Speaker, Governor recommendation ang leh remtihna in ‘The Mizoram Value Added Tax (Amendment) Bill, 2017’ hi he House zahawm takah hian introduce ka rawn dil e.

**SPEAKER** : A rawn dil ta a, kan phal mai em? Aw, kan phal a. Tichuan sawiho tur in rawn move sela, sawi hun tur pawh rawn rawt nghal mai rawh se.

**Pu LALSAWTA, MINISTER** : Pu Speaker, ka lawm e. He The Mizoram Value Added (Amendment) Bill, 2017 hi procision tak tak tih danglam ngai a awm a. Tin, a Schedule te pawh nichina kan sawi tawh ang khan a tam dul tawh lo a, item paruk chauh a ni tawh a, chung chu a tawi thei ang ber in sawi ka'n tum ang a. A introduction forward ami 'or purchases' tih hi paih tawh tur a ni a. Tin, tuna kan hman mek clause enge maw zat hi paih tur a awm a, chung zingah chuan Principle Act-a section 2-na (member ten an duh chuan lo en sela) clause 8-na te, clause 10-na te, 12-na, 17-na te, 26-na te, 39-na te, 41 te hi awm tawh lo tur omit a ni dawn a. Tin, clause 15-na hi tihdanglam hret a ni dawn a, hetiang hian tihdanglam tur hi a ni 'being goods specified at the entry 54 rate of List II of the 7<sup>th</sup> Schedule Constitution of India' ti-a tihdanglam tur a ni a.

Tin, nichin ami ang bawh khan Sale or Purchase tih lo awm leh sub section 3 ami clause 20-na ami 'Or purchase' tih kha omit leh tur a ni a. Tin, hemi hnuah hian Schedule tih a Schedule 1, 2 3 tih awm thin kha, 'the Schedule' tih ringawt a ni tawh dawn a. Pakhat chauh tunah chuan a awm tawh dawn avangin.

Tin, Section 7-naa word 'or contractual transfer price' tih hi paih tawh tur a ni bawh a. Chutiang bawh chuan clause I ami sub-section 1 (b) ami 'or contractual transfer price' tih hi paih leh tur a ni a. Tin, Section 7-na clause (c) leh (d) hi paih bo tur bawh a ni. Member zahawm tak ten an duh leh hemi kan paih tur awmna hi an la thei ang.

Section 8-na words hi tih danglam vak a ni a, The taxable by a dealer lies into pay tax under section 7 of the act shall be levied on the taxable turnover in respect of goods specified in schedule at the first point of sale first point of sale a ni tawh a. Goods within the state at the rate specified therein' tih khan a hma ami kha a rawn thlak dawn a. Chutiang bawh chuan, nichin ami tho, 'for taxable contractual transfer price' tih vawi hnih lo awm leh kha, section

8 ami kha paih tur a ni. Tin, section 9 leh section 10 hi a vaia paih tur bawk a ni a. Tin, section 11-ah hian, ‘schedule 2’ tih lo awm kha a awm a tul tawh lova. Tin, sub-section 2 ami pawh hi a awm a tul tawh lo bawk a. Tin, section 13-ah hian, sub-section 1 hi hetiang hian a wording tih danglam tur a ni; ‘net tax payable by registered dealer for a tax period shall be equal to the output tax payable for the said tax period where the output tax is the tax at the first point of, shall, which can be determined from the following formula’ a ti a. A formula chu hetiang hian a ziak a - net tax payable = rate of tax X balance of gross turn-over after making deductions there from under section 8’ 100+rate of taxes tih kha a lo ni leh a.

Tin, section 13-na tho, sub-section 3 kha awm tawh lo tur a ni a. Khatiang bawk khan section 14, 15, 16 leh 18 te hi awm tawh lo (omit) tura tih a ni bawk a. Tin, section 21-ah hian section thar, section 21 awm tho si khan hetiang hian ‘section 21(a)’ tiin dahluh a ni a, ‘All registered dealers not dealing with goods defined under clause 15 of section 2 of the Act shall be deemed to be registered from the date this amendment Act is come into force and their registration certificate shall stand cancel thereafter’ a ti a. Tin, section 24, sub-clause 3-a clause ‘c’ a a percentage a rawn sawi kha kan tihnam ta duai a, 2 % kan tih kha ni tawh lovin 0.5% tia thlak tur a ni. Chutiang bawk chuan a hnuai sub-section 2 ami pawh hi, 2% ni lovin 0.5% tia thlak leh tur a ni.

Tin, section 25, sub-section 2 chu paih bo tawh tur a ni. Tin, section 31, clause ‘c’, sub-section 1 a mi chu, ‘input tax credit’ tih hi a awm tur a ni lo. Tin, section 31 tho, clause ‘c’, sub-section 7 hi awm tawh lo tur, paihbo tur a ni. Tin, section 34, sub-section 1, clause ‘e’ hi paihbo tawh tur a ni. Tin, section 37, sub-section 5 hi, nichin ami tho, 2% tih lo lang kha ni tawh lovin 0.5% tia thlak tur a ni.

Chutiang bawk chuan a hnuai section 45-a 2% tih hi, en chian deuh hlek a ngai a, a chhan chu 2% tih kha words in a rawn ti tlat mai a, kha kha figure a ziah a nih loh avangin hmuh loh palh a awl khawp mai a, chuvangin kha kha 0.5% tia thlak

leh tur a ni. Section 48 hi paih tur a ni a ti a. Pu Speaker, section 50, sub-section 2, clause 'a' leh 'd' te hi an awm tawh lovang, a ti baw k a. Section 53 pawh hi a vaia paih tur a ni, tih a ni baw k a. Section 82(A) ah hian, sub-section 'a' a awm sa a, chutah chuan sub-section 1(A) hi hetiang hian, 'a registered dealer who would have continue to pay tax under The Mizoram Sales and Petroleum Products (including motor spirits and lubricants) Taxation Act, 1973 as repealed by the Mizoram Goods & Services Tax Act, 2017 had this amendment Act not come into force and who make an application for registration in terms of this Act shall be deemed to be a registered dealer till fresh registration is granted to him under this Act'a ti a. Tuna kan petrol phurtute pawh registered dealer an ni vek sa a, mahse dan kan hman mek kha an repeal daih tawh si a, chuang chuan anni kha registered anga ngaih nghal tur a ni, tiin he Dan hian a rawn belh ta a ni.

Tin, section 84 leh section 85, sub-section 1, clause 'b' hi paih leh tur a ni a. Tin, sub-section 2-a, 'payment may, notwithstanding anything contained in sub-section 1 be made to dealer for execution by him of works contract referred to in sub-section 7, on production by him of such certificate of the Commissioner' tih hi paih tur a ni. Tin, a schedule ber a kha, phok 20 chuang awm thin kha phok 1 te maiin a awm tawh dawn a, 1, 2, 3 pek pawh a ngai tawh lova, 'the schedule' tih tawp khanin, heath hian diesel, petreloeuem leh ATF kan tih hote leh natural gas leh alcoholic liquor te kha percentage a rawn pe diat diat a, hei hi amendment hian a rawn keng lut ta a ni. Pu Speaker, ka lawm e.

**SPEAKER** : Awle, kan sawiho leh tur a ni a. Kan Minister zahawm tak khan Amendment Bill a rawn putluh ah khan Dan kan neihsa repeal tur a awm em?

**Pu LALSAWTA, MINISTER** : Awm e, Pu Speaker, pathum a awm. Kha kha, hemi GST Act-ah hian, a hmasa zawkah khan kan ti tawh a, section 174-ah khan, The Mizoram (sales of petroleum products including motor spirits and lubricants)

Taxation Act, 1973 tih te, The Mizoram Entertainment Tax Act, 2013 leh the Mizoram Entry Tax Act, 2015, te hi a pathum hian kan repeal tawh a ni.

**SPEAKER** : Awle, a chiang tawh viau a, kan sawiho dawn a. Dan pathum kan neihsa hi a paih hmak dawn a, pakhat erawh chu tih danglam a ngai dawn tihna a ni. Khai le, sawihona kan hawng ang a, tunge sawi hmasa ang?

Kan duhtawh mai dawm em ni ang? Kan hre deuh vek tawh a, nichin khan a sawi tel deuh vek a ni. A nih leh pass rawn dil mai se. Aw le, minister zahawm tak sawm ila. Clarification pawh a awmlo a ni awm e. A awmluh chuan pass rawn dil se.

**Pu LALSAWTA, MINISTER** : Pu Speaker, ka lawm e. Nichina kan passed tak, The Mizoram Goods and Services Tax Bill, 2017 leh The Mizoram Value Added Tax Act (Amendment) Bill, 2017 hi kan sawi khan sawi pawlh loh theihloh a nih avangin a hma khan kan member zahawm tak ten tul an tih chin chu an sawi vek tawh avangin tunah hian sawi tul i ti lova, kan pawm tlang niin a lang a. Chuvangin The Mizoram Value Added Tax Act (Amendment) Bill, 2017 hi he House zahawm tak hian min pass pui turin ka han ngen e.

**SPEAKER** : Awle, Minister zahawm tak khan The Mizoram Value Added Tax Act (Amendment) Bill, 2017 chu he House pass pui turin a rawn dil a, pass remtiin, 'remti' ti rawh u le. (Members : Remti) Remtilo kan awm em? Awm lo.

Tichuan, he House hian The Mizoram Value Added Tax (Amendment) Bill, 2017 chu lungrual takin a pass e. (PU LALSAWTA, MINISTER: Pu Speaker, ka lawm e).

Tunah chuan, tun tum session-a kan thiltih tlangpui ngaithla i la. Kan hriat angin tun tum session hi, Seventh Legislative Assembly-a Session vawi 13-na a ni a. Ni 18.5.2017 (Thursday) khan Business Advisory Committee-in a rel angin ni-1

awh tura duan a nih avangin, Zawhna & Chhanna lak a ni lova. Tun session-a kan hnathawh tlangpui chu hetiang hi a ni e: -

**Presentation of Reports :** Tun session chung hian House-ah Reports pahnih presents a ni a, chu chu-13<sup>th</sup> Report of Business Advisory Committee leh 4<sup>th</sup> Report of Committee on Local fund Accounts on action taken by the Government on the Recommendations contained in the 2<sup>nd</sup> Report of the Committee on Local Fund Accounts on Annual Technical Inspection Report on Urban Local Body and Rural Local Bodies for the year 2013 – 2014 relating to Urban Development & Poverty Alleviation Department.

**Laying of Papers:** Kan thutkhawm chung hian House Table- ah Paper pahnih (2) lay a ni a, The Mizoram (Animal Slaughter Houses) Rules, 2016 leh The Report of the Comptroller & Auditor General of India on General, Social, Economic Revenue and Economic (PSUS) Sectors for the year ended 31<sup>st</sup> March, 2016, te lay a ni a.

Tichuan, Bill pahnih tuna kan passed tak, The Mizoram Goods & Services Tax Bill, 2017 leh The Mizoram Value Added Tax Act (Amendment) Bill, 2017 te lungrual takin kan passed a ni. Tun session-a kan tih tur kan zo tawh a, he House hi tiam chin awm lovin kan chawlh tir rih dawn a ni.

*The House is adjourned Sine Die (1:37 p.m)*