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NOTIFICATION

No.J.21011/1/2014-TAX-Loose-I, the 29th June, 2017. In exercise of the powers conferred by section 81 of the Mizoram Value Added Tax Act, 2005 (Act No. 1 of 2005), the Governor of Mizoram hereby makes the following rules further to amend the Mizoram Value Added Tax Rules, 2005, namely:-

1. Short title, extent and commencement.-

- (1) These rules may be called the Mizoram Value Added Tax (Amendment) Rules, 2017.
- (2) They shall come into force from the date the Mizoram Goods and Services Tax (MGST) Act & Rules, 2017 come into force.

2. Omission of Rule 38.- In the Mizoram Value Added Tax Rules, 2005 (hereinafter referred to as the "Principal Rules"), Rule 38 shall be omitted.

3. Omission of Rule 68.- Rule 68 of the Principal Rules shall be omitted.

4. Omission of Rule 69.- Rule 69 of the Principal Rules shall be omitted.

5. Omission of Rule 97.- Rule 97 of the Principal Rules shall be omitted.

6. Omission of Rule 101.- Rule 101 of the Principal Rules shall be omitted.

7. Amendment of Rule 102.- In rule 102 of the Principal Rules,

- (1) in the heading, the words "for purposes other than that of rule 101" shall be omitted.
- (2) In sub-rule (1), the words "for purposes other than the purpose of receiving payment from a contractee without deduction of any amount at source for execution of works contract under section 84" shall be omitted.

8. Omission of Rule 103.- Rule 103 of the Principal Rules shall be omitted.

9. Omission of Rule 104.- Rule 104 of the Principal Rules shall be omitted.

10. Omission of Rule 105.- Rule 105 of the Principal Rules shall be omitted.

11. Omission of Rule 107.- Rule 107 of the Principal Rules shall be omitted.

12. Substitution of Form - 1.- For Form – 1 of the Principal Rules, the following form shall be substituted, namely :-

THE MIZORAM VALUE ADDED TAX RULES, 2005
FORM - 1
Application for New Registration
[See rule - 5]

Affix Photo

1. Name of the applicant : First name : _____
Last name : _____
2. Sex : Male
Female
3. Father's Name : _____
4. Mother's Name : _____
5. Husband's Name (For woman applicant only) : _____
6. PAN : _____
7. Aadhaar No. : _____
8. Epic No. : _____
9. Trade Name : _____
10. Contact details
 (a) Mobile no. : _____
 (b) E-mail : _____
11. Address of the principal place of business :
 (a) House/Room/Flat No. : _____
 (b) Premises No. & Street : _____
 (c) City / Town : _____
 (d) District : _____
 (e) Pin Code No. : _____
 (f) Municipal/Local Council : _____
12. Branch, if any : _____
 (a) Address : _____
 (b) Mobile phone no. : _____
 (c) E-mail : _____
14. Status of the Business : _____
15. Nature of Business : _____
16. The following classes of Goods are purchased or intended to be purchased by the dealer in the course of inter-state trade or commerce for the purpose of –
 (a) Resale (b) For use in execution of contract in the state
 (i) High Speed Diesel
 (ii) Motor Spirit
 (iii) Petroleum Crude
 (iv) Aviation Turbine Fuel
 (v) Natural Gas
 (vi) Alcoholic Liquor for human consumption.
16. Details of Bank A/C : (i) Account No: _____
 (ii) Name of Bank & Branch : _____
 (iii) IFSC No. : _____

17. Name & Address of Contact Person with Phone No. : _____

18. Date of Commencement of Business : _____

I, _____ do hereby declare that the above statements are true to the best of my knowledge and belief.

Place : _____
 Date : _____

Signature of the Applicant

Note :

1. Name & Father's name of the applicant should be written as declared in PAN.
2. Please choose the status of business from the following list:
 (i) Proprietary (ii) Unregistered partnership (iii) Registered partnership
 (iv) Private Limited Company (v) Public Limited Company (vi) Others
3. Please choose the nature of business from the following list which best describes your business :
 (i) Distributor (ii) Agency (iii) Wholesaler (iv) Retailer (v) Others.
4. Please tick the Goods or classes of Goods which you dealt with.

13. **Substitution of Form - 2.**- For Form – 2 of the Principal Rules, the following form shall be substituted, namely :-

THE MIZORAM VALUE ADDED TAX RULES, 2005
FORM – 2
CERTIFICATE OF REGISTRATION
 (See Rule - 9)



TIN : _____ Zone : _____

This is to Certify that _____
 S/o, D/o _____ residing at _____ and doing
 business _____ located at _____ has been
 registered u/s 21 of The Mizoram Value Added Tax Act, 2005.

He/ She is liable to pay tax w.e.f : _____

- The dealer purchases the following classes of Goods for the purpose of
- (i) Resale - _____
 - (ii) For use in execution of contract in the state.- _____

Seal
 Dated the _____

 (Prescribed Authority)

Amendment of Certificate of Registration

This Certificate is amended by _____

w.e.f _____.

Seal

Dated the _____

(Prescribed Authority)

14. **Substitution of Form - 5.**- For Form – 5 of the Principal Rules, the following form shall be substituted, namely :-

THE MIZORAM VALUE ADDED TAX RULES, 2005
RETURN FORM
FORM – 5
 (See Rule – 17)

SECTION – A

RETURN PERIOD				TAX PAYER'S IDENTIFICATION NUMBER (TIN)
	Date	Month	Year	VAT
From				
To				CST

General Information

RR No.

01.	Trade Name	
02.	Address of Dealer	
03.	Style of business	
04.	Type of Return	

SECTION - B

	Particulars	Value (Rs)
05.	Gross Turnover including Sales Tax	
	Less :	
06.	Amount of tax included in Sales	
07.	Other allowable reduction/deduction	
08.	Total Deduction (06 + 07)	
09.	Taxable Turnover of Sales (05 – 08)	

10. Break up of Taxable turnover of sales (09) and tax at different rates :				
	Description of Goods	Rate of Tax	Value (Rs)	Tax (Rs)
11.	High Speed Diesel	12%		
12.	Motor Spirit	20%		
13.	Petroleum Crude	5%		
14.	ATF	4%		
	Sale other than above	20%		
15.	Natural Gas	5%		
16.	Alcohol	16%		
	TOTAL			

17. Break up turnover of Purchase :				
	Description of Goods	Rate of Tax	Value (Rs)	Tax (Rs)
18.	High Speed Diesel	12%		
19.	Motor Spirit	20%		
20.	Petroleum Crude	5%		
21.	ATF	4%		
	Sale other than above	20%		
22.	Natural Gas	5%		
23.	Alcohol	16%		

24. Break up of Taxable turnover of stock at different rates:							
	Name of Goods	Rate of Tax	A. Opening stock	B. Add: Total purchase during the period	C. Less: Purchase value of sales during the period	D. Less: Goods returned, loss or damage	Closing stock (A+B-C-D)
25.	High Speed Diesel	12%					
26.	Motor Spirit	20%					
27.	Petroleum Crude	5%					
28.	ATF	4%					
	Sale other than above	20%					
29.	Natural Gas	5%					
30.	Alcohol	16%					

SECTION - C

31.	Gross VAT for current period	
32.	Rebate @ 0.5% under Rule 18(2)	
33.	Adjustment for excess payment brought down from previous period	
34.	Net VAT payable for current period (31)-(32)-(33)	
35.	Interest payable, if any	
36.	Total amount payable during the period (34)+(35)	
37.	Payment challan No., & Date	
38.	Excess payment, if any (carried forward to next period)	

The above statements are true to the best of my knowledge and belief.

Place : _____

Date : _____

Signature : _____

Full Name : _____

Status : _____

- 15. **Substitution of Form - 9.**- For Form – 9 of the Principal Rules, the following form shall be substituted, namely :-

THE MIZORAM VALUE ADDED TAX RULES, 2005
FORM – 9
ASSESSMENT ORDER SHEET
 (See Rule – 25)

.....Zone

- (1) Trade Name : _____
- (2) TIN : _____
- (3) Gross Turnover Returned :
 - (a) High Speed diesel @12% : _____
 - (b) Motor Spirit @20% : _____
 - (c) Petroleum Crude @5% : _____
 - (d) ATF @4% : _____
 - Sale other than above @20% : _____
 - (e) Natural gas @5% : _____
 - (f) Alcohol @16% : _____
- (4) Books of accounts produced : _____
- (5) Section and Sub-section under which assessment made : _____

Date	Assessment Order

- 16. **Substitution of Form - 10.**- For Form – 10 of the Principal Rules, the following form shall be substituted, namely :-

MIZORAM VALUE ADDED TAX RULES, 2005
FORM – 10
ASSESSMENT ORDER
 (See Rule – 25)

- (1) Trade Name : _____
- (2) TIN : _____
- (3) Gross Turnover Returned :
 - (a) High Speed diesel @12% : _____
 - (b) Motor Spirit @20% : _____
 - (c) Petroleum Crude @5% : _____

- (d) ATF @4% : _____
 Sale other than above @20% : _____
- (e) Natural gas @5% : _____
- (f) Alcohol @16% : _____

- (4) Gross Turnover Determined :
 (a) High Speed diesel @12% : _____
 (b) Motor Spirit @20% : _____
 (c) Petroleum Crude @5% : _____
 (d) ATF @4% : _____
 Sale other than above @20% : _____
 (e) Natural gas @5% : _____
 (f) Alcohol @16% : _____
- (5) Section and sub-section under which assessment made : _____
- (6) Tax payable : _____
- (7) Total Tax paid : _____
- (8) Tax balance : _____
- (9) Interest charged : _____
- (10) Penalty : _____
- (11) Total Due : _____

(A copy should be sent along with Form No-15)

Signature of Assessing Officer

17. **Substitution of Form - 13.**- For Form – 13 of the Principal Rules, the following form shall be substituted, namely :-

THE MIZORAM VALUE ADDED TAX RULES, 2005
FORM – 13
NOTICE OF DEMAND
 [See Rule – 30(2)]

To,

Holding Certificate of Registration no

1). In continuation of the notice in Form-12 issued on You are hereby informed that you are liable to pay tax of Rupees Under section 30 of the Mizoram Value Added Tax Act, 2005. Rupees as penalty and Rupees as interest vide order dated copy of which is enclosed.

2). You are hereby directed to pay a sum of Rupees (in figure) (in words) in the Treasury / Sub- Treasury / SBI(place) within fourteen days of receipt of this notice and furnished the proof of payment to the undersigned within seven days from the date of payment.

Seal of issuing authority

Signature.....

Date :.....

Designation

18. Substitution of Form - 14.- For Form – 14 of the Principal Rules, the following form shall be substituted, namely :-

THE MIZORAM VALUE ADDED TAX RULE, 2005
FORM – 14
NOTICE OF HEARING FOR AUDIT ASSESSMENT
[See Section 31 (1)]

To

Trade Name: _____
Prop : _____
TIN : _____
Address : _____

Whereas,

You are selected for Audit Assessment u/s 31(1) of the Act, for the period from _____ to _____,

You are hereby directed to attend in person or by an agent at _____(time) on _____ (date) to the undersigned along with the following books of account without fail.

In the event of your failure to comply with this notice, I shall assess under section 31 and section 45 of the Act, to the best of my judgement without any further reference to you.

Documents to be produced :

- (i) Input (Purchase) Register.
- (ii) Output (Sales) Register.
- (iii) VAT account Register.
- (iv) Waybill Received.
- (v) Other supporting documents.

Date : _____

Signature : _____

Designation : _____

- 19. **Substitution of Form - 15.**- For Form – 15 of the Principal Rules, the following form shall be substituted, namely :-

**THE MIZORAM VALUE ADDED TAX RULE, 2005
FORM - 15
NOTICE OF DEMAND FOR AUDIT ASSESSMENT
(See Rule – 31(2))**

To

Trade Name: _____
 Prop : _____
 TIN : _____
 Address : _____

- 1) In continuation of the notice in Form – 14 issued on It is notified that for the return period ending on the sum of Rupees as specified below has been determined as payable by you on account of tax, penalty and interest.
- 2) You are required to pay the amount on or before the to the Treasury Officer / Sub-Treasury Officer / State Bank of India / RBI at
- 3) When you will be granted a receipt.
You are required to send one copy of the required Challan to this office immediately after the payment of the amount. If you do not pay the amount of tax on or before the date specified above, you shall be liable to pay further interest w.e.f. the date commencing after the expiry of the date aforesaid in accordance with the provisions of section 45 of the Act.
- 4) You are further informed that unless the total amount due including the penalty and the interest is paid by the above date, steps will be taken for the recovery of the whole amount as an arrear of land revenue.

Date :

Signature
 Designation

Delete inappropriate words:

- 1). Value Added Tax
- 2). Purchase Tax
- 3). Penalty
- 4). Interest
- 5). Other dues
- 6). Total

- 20. **Omission of Form - 35.**- Form - 35 of the Principal Rules shall be omitted.

- 21. **Omission of Form – 36.**- Form – 36 of the Principal Rules shall be omitted.

- 22. **Substitution of Form - 37.**- For Form – 37 of the Principal Rules, the following form shall be substituted, namely :-

THE MIZORAM VALUE ADDED TAX RULES, 2005
FORM – 37

APPLICATION FOR CLEARANCE CERTIFICATE UNDER SECTION 85(2) OF THE MIZORAM VALUE ADDED
TAX ACT, 2005
[See rule - 102(1)]

To _____ (Prescribed Authority)

Sir,
I request that a Certificate under Sub-Section (2) of Section 85 of the Mizoram Value Added Tax Act, 2005 be granted to me.

- 1. Name of the applicant : _____
- 2. Trade Name & Address : _____
- 3. TIN : _____
- 4. Last period upto which return submitted with Challan No., & Date : _____
- 5. Particulars of the proprietor :
 - (i) Name : _____
 - (ii) Father's Name : _____
 - (iii) Business Address : _____
 - (iv) Residential Address : _____
- 6. Purpose of Clearance Certificate : _____

Place : _____
Date : _____

Signature : _____

23. **Substitution of Form - 38.**- For Form – 38 of the Principal Rules, the following form shall be substituted, namely :-

THE MIZORAM VALUE ADDED TAX RULES, 2005
FORM – 38
(See Rule – 102(2))

Name of the applicant/Proprietor : _____
Trade Name : _____
TIN, if any : _____
Address : _____

CERTIFICATE OF CLEARANCE

The particulars set out in the application for Clearance Certificate are verified and it is certified that the above mentioned applicant has –

- No liability to pay tax under the Mizoram Value Added Tax Act, 2005 or the Central Sales Tax Act, 1956.
- Not defaulted in furnishing any return under the Mizoram Value Added Tax Act, 2005 or the Central Tax Act, 1956.
- Not defaulted in making payment of tax payable by, or due from him/her under the Mizoram Value Added Tax Act, 2005 or the Central Sales Tax Act, 1956.

Purpose of Clearance Certificate : _____
This Certificate will be valid up to : _____

Place : _____
Date : _____

Signature
(Prescribed Authority)

- 24. **Omission of Form – 39.-** Form – 39 of the Principal Rules shall be omitted.
- 25. **Omission of Form – 40.-** Form – 40 of the Principal Rules shall be omitted.
- 26. **Omission of Form – 43.-** Form – 43 of the Principal Rules shall be omitted.
- 27. **Omission of Form – 44.-** Form – 44 of the Principal Rules shall be omitted.
- 28. **Omission of Form – 45.-** Form – 45 of the Principal Rules shall be omitted.
- 29. **Omission of Form – 46.-** Form – 46 of the Principal Rules shall be omitted.

Lalmalsawma,
Chief Secretary,
Govt. of Mizoram.