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OBITUARY

No. PW/PF/185/81/2, the 10th. October, 1981. The Government of Mizoram have learnt with deep sorrow the sudden and premature death of Shri Zoramthanga, Town Planner on 10th October, 1981 at Durtlang Hospital, Aizawl.

Shri Zoramthanga S/o Shri L. B. Thanga, Chief Secretary, Govt. of Manipur, born on 14th January, 1951 graduated in 1975 from the School of Planning and Architecture, Delhi University. He joined the Architecture and Town Planning Cell of the PWD, Mizoram as Sub-Engineer (Architecture) on 31st May, 1975. He temporarily held the charge of Architect-cum-Town Planner for the period from 1st August, 1975 to April, 1976.

Shri Zoramthanga joined the Govt. of Manipur as Asstt. Architect in Local Self Govt. Department in May, 1978 and since then has held the assignments of Executive Engineer (Town Planning) and Associate Planner (Architect) in the same Department. He came over to the Govt. of Mizoram on deputation as Town Planner from 1st September, 1981 and worked as such till his death.

Shri Zoramthanga endeared himself not only with the Officers and staff but also with the people of Mizoram and always proved himself a conscientious officer.

The Govt. of Mizoram place on record their appreciation of the sincere services rendered by Shri Zoramthanga and convey their heartfelt sympathy to the bereaved family.

THE PAWI AUTONOMOUS DISTRICT (TAXES) REGULATION, 1981 A REGULATION

to provide for the levy and collection of certain taxes and tolls within Pawi Autonomous District.

Preamble.— Whereas it is expedient to provide for the levy and collection of certain taxes and tolls:

And whereas under sub-paragraph (4) of paragraph 8 of the Sixth Schedule to the Constitution of India (herein-after referred to as the "Constitution") the District Council for an Autonomous District is empowered to make regulations for the levy and collection of taxes on professions, trades, callings and employments, taxes on animals, vehicles, and boats, taxes on entry of goods into a market for sale therein, and tolls on passengers and goods carried in ferries and taxes for the maintenance of schools, dispensaries of roads;

Now, therefore, in exercise of the said powers and of all other powers enabling it in that behalf, the Pawi Autonomous District Council is pleased to make the following Regulation in the Thirty-second Year of the Republic of India, namely :—

1. Short title, extent and commencement.— (1) This Regulation may be called the Pawi Autonomous District (Taxes) Regulation, 1981.

(2) It extends to the whole of the Pawi Autonomous District.

(3) It shall come into force at once.

2. Definitions. In this Regulation unless the context otherwise requires,—

- (1) "District" means the Pawi Autonomous District ;
- (2) "District Council" means the Pawi Autonomous District Council ;
- (3) "Executive Committee" means the Executive Committee of the Pawi Autonomous District Council ;
- (4) "Pawi" means a member of any Pawi tribe ;
- (5) "Prescribed" means prescribed by rules made under this Regulation ;
- (6) "Tribal" means any person who is a member of a Scheduled Tribe specified as such by order made by the President of India under Article 324(1) of the Constitution as modified by law made by Parliament from time to time in so far as the specification pertains to the Union territory of Mizoram.

3. Ferries.— The District Council may introduce ferries at any point of important communication, on such conditions, as may be prescribed from time to time.

4. Market taxes.— The District Council may, from time to time, prescribe rules for the collection of market taxes, and may further prescribe rules for the smooth and equitable conduct of business in the market.

5. Boat.— The following classes of boats plying on the rivers for the purpose of trade in the District shall be liable to a boat tax of Rs. 5/- per trip made from outside the District to any place inside the District :—

- (i) Boat owned by non-tribals irrespective of who use or runs the boat for trade ;
- (ii) Boats owned by tribals when used or run by non-tribals.

6. Animals.— Any person having in the aggregate five or more of the following animals irrespective of kind or gender not below the age of three years on the last of April will be liable to a tax of Re 1/- per such animals per year :—

Buffalo, Gayal, Bull, Bullock, Cow, Pony, Horse, Donkey, Mule and Ass :

Provided that person having less than five such animals shall be exempted from payment of the tax.

7. Professions, etc.— Taxes on professions, trades, callings and employments shall be assessed and collected by the District Council in accordance with the provisions laid down in the Pawi Autonomous District (Professions, Trades, Callings and Employments Taxation) Regulation, 1979.

8. Trade tax.— (1) Every Pawi and other Tribal trader who has a permanent place of business in the Lawngtlai town shall be liable to a trade tax of Rs. 30/- per year.

(2) Every such trader who has a permanent place of business other than in the Lawngtlai town shall be liable to a trade tax of Rs. 20/- per year.

(3) Persons who carry on business in registered stalls not covered by sub section (1) or sub-section (2) shall be liable to a trade tax of Rs. 15/- per year.

(4) Every Pawi and other tribal trader who carries on his business without having a permanent place of business as aforesaid shall be liable to a trade tax of Rs. 10/- per year.

9. Penalty.— Any person failing to fulfil any of the provisions of this Regulation shall be liable to pay double the amount due from him in cash or in kind or by confiscation of his properties of equal value.

10. Powers to make rules.— The District Council may, with the previous approval of the Administrator of Mizoram, make rules for carrying out the provisions of this Regulation.