



## The Mizoram Gazette

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## NOTIFICATION

No. H-12018/6/91-LJD, the 21st October, 1994. The following ordinance which has been promulgated by the Governor of Mizoram on 21. 9. 1994 is hereby published for general information.

The Lushai Hills District (Revenue Assessment) Amendment Ordinance, 1994.

No. 1 OF 1994

Promulgated by the Governor on the Forty-Fifth Year of the Republic of India.

## AN ORDINANCE

further to amend the Lushai Hills District (Revenue Assessment) Regulation, 1953.

Whereas Assembly is not in session and the Governor is satisfied that circumstances exist which renders it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Mizoram is pleased to promulgate the following Ordinance, namely:

- Short title and commencement
- 1. (1) The ordinance may be called the Mizoram Revenue Assessment (Amendment) Ordinance, 1994.
  - (2) It shall have the like extent as the Lushai Hills District (Revenue Assessment) Regulation, 1953.
    - (3) It shall come into force on the date of publication in the official Gazette.

Section 3

Amendment of 2. In the Lushai Hills District (Revenue Assessment) Regulation, 1953 as amended from time to time, for sub-section (3) of section 3, the following shall be substituted, namely:

> Every building situated on land settled in the notified towns, other than those belonging to the Government and the public undertaking and Institution and such other buildings as the State Government may, by order exempt, shall be assessed to annual tax, with or without surcharges as follows:

## ANNUAL TAX

SURCHARGE

- (a) Assam type Residential Rs. 20/building
- (b) Assam type Residential Rs. 20/building with independent flat/apartment

Rs. 10/- per flat/ apartment.

(c) Residential building of Reinforced Cement concrete or partly Reinforced Cement Concrete.

Rs. 30/-

(d) Residential building or Reinforced Cement Concrete or partly Reinforced Cement Concrete with independent flat/ apartment.

Rs. 30/-

Rs. 20/- per flat/ apartment.

Provided that buildings of above description let out for purposes other than residential, the annual surcharge shall be assessed to an amount equivalent to 2% of the annual ratable value of such buildings to the extent the building is let out :

Provided further that the annual ratable value used for determination of the Standard Rent or agreed Rent whichever is less for such buildings shall be construed as the annual ratable value of such buildings for the purpose of computing the annual surcharges.

P. R. Kyndiah, Governor: Mizoram.

Rolura Sailo. Deputy Secretary to the Govt. of Mizoram. Law, Judicial & Parliamentary Affairs Department.