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NOTIFICATION

No. C. 28015/2/94-TAX/86, the 19th February, 1996. In exercise of the powers conferred by sub-sections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), the Governor of Mizoram hereby makes the following Rules further to amend the Central Sales Tax (Mizoram) Rules, 1991 (hereinafter referred to the principal rules), namely :—

Short title, extent and commencement 1. (1) These rules may be called the Central Sales Tax (Mizoram) (Amendment) Rules, 1996.

(2) They shall have the like extent as the principal rules.

(3) They shall come into force on the date of their publication in the Official Gazette.

Amendment of rule 4 2. In the principal rules, in sub-rule (2) of rule 4, after the words "under the Act", the words "for a value exceeding rupees one hundred" shall be added.

Amendment of rule 7 3. In the principal rules, for sub-rule (1) of rule 7, the following rule shall be substituted, namely :—

"(1) Before furnishing certificate in Form D to a selling dealer, the authorised Officer of a Government Department shall fill in all particulars required to be filled in the form and shall also affix his name, signature and seal in the space provided in the form for the purpose. Thereafter, the counterfoil of the form shall be retained by the purchasing Government and the other two portions marked "Original" and "Duplicate" respectively shall be made over by him to the selling dealer.

Provided that the provisions of sub-rule (1) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 shall apply mutatis mutandis in the matter of transaction of sale and the amount to cover by a single certificate."

Amendment
of rule 13

4. In the principal rules, in sub-clause (1) of sub-rule (2) of rule 13, the word "Certified" shall be deleted.

Amendment
of rule 17

5. In the principal rules, for rule 17, the following rules shall be substituted, namely :—

"(1) The forms referred to in rule 6, 8 and 9 shall be obtained by a dealer from the Superintendent of Taxes of his area on payment of the price in the form of Court fee stamp at the rate fixed by the Commissioner who, on demand, shall make forms available to the Superintendent of Taxes.

(2) The Superintendent of Taxes may, if he is not satisfied that the applicant make bonafide requires such forms applied for, reject the application.

(3) The reason for such rejection shall be recorded in writing.

(4) The Superintendent of Taxes may also issue less number of forms than applied for by the applicant if, in his opinion, such number of forms would satisfy the reasonable requirement of the applicant.

(5) Where the applicant has, at the time of making the application, defaulted in furnishing any return under the Central Sales Tax Act, 1956 or under any Sales Tax Law of the State together with the receipted challan showing payment of the tax due from him according to such return for furnishing of which the prescribed date has already expired or failed to pay any assessed tax and penalty in full within the due date, the Superintendent of Taxes with-hold the issue of forms to him until such time as he furnishes —

(a) such return, together with such receipted challan; and

(b) any other return together with the receipted challan showing payment of the tax due according to such return for furnishing of which the prescribed date of the applicant; or,

(c) challan showing payment of the assessed tax and penalty in full".

C. Nag,
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