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NOTIFICATION

No.F.13016/1/95-TAX/2, 7th February, 1996. In exercise of the powers conferred by section 46 of the Mizoram (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1973 (Act No.6 of 1974), the Governor of Mizoram hereby makes the following Rules further to amend the Mizoram (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Rules, 1989 (hereinafter referred to as the principal Rules), namely :-

Short title 1. (1) These rules may be called the Mizoram (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation (Amendment) Rules, 1996.

(2) They shall come into force on the date of their publication in the official gazette.

Amendment of Form IV 2. In the principal Rules, for Form IV, the Form IV appended to these Rules shall be substituted.

Amendment of Form VA & VB 3. In the principal Rules, for Form VA & VB, the Form VA & VB appended to these Rules shall be substituted.

Amendment of Form VI 4. In the principal Rules, for Form VI, the Form VI appended to these Rules shall be substituted.

Amendment of Form X 5. In the principal Rules, for Form X, the Form X appended to these Rules shall be substituted.

C. Nag,
Secretary,

Excise & Taxation Department.

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS TAXATION RULES, 1989

F O R M - I V

RETURN OF TAXABLE GOODS SOLD

(See Rule - 15)

Name of dealer _____

Registration No. _____

Address : _____

Return period _____

P A R T - A

Particulars	Motor spirit (except Diesel Oil and internal combustion Oils other than petrol).	Diesel Oil & other internal combustion oils other than	Lubricants	Liquefied Petroleum Gas	Crude Oils	Total
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Total Sales including Sales Tax collected.						
2. Deduction claimed						
i)						
ii)						
iii)						
3. Total deduction claimed						
4. Turnover (1-3)						
5. Tax payable						
6. Amount paid Rs. _____						
Vide Challan No. _____						
Dated. _____						

PART—B

Particular	Motor Spirit (except Diesel Oil and internal combustion Oils other than petrol)	Diesel Oil & other in- ternal com- bustion Oils other than petrol.	Lubricants	Liquefied Petroleum Gas.	Crude Oils
1	2	3	4	5	6
	Litres	Litres	Litres	Litres	Litres
1. (a) Opening Stock					
(b) Manufactured during the petrol					
(c) imported during the period					
(d) other receipts gain etc.					
(e) returned during the period					
(f) Total Stock (a+b+c+d+)					
(g) Despatches on Exchange account inside/outside Mizoram					
(h) Despatches on consignment account inside/ outside Mizoram.					
(i) Exported outside India.					

1	2	3	4	5	6
(j) Sales Taxable under CST 'ACT', 56					
(k) Loss claimed under section 3 (3)					
(l) Closing stock					
(m) Sales liable to tax under the Act.					
	Rs.	Rs.	Rs.	Rs.	Rs.
2. Turnover (In Rs.) on account of Sales liable to tax and transferred to PART A.					

The above statement is true to the best of my knowledge and belief.

Dated _____ 19 _____

Signature of dealer.

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION RULES, 1989.

FORM - VI

(See Rule - 21)

Form of appeal against an order of
and against an order of
of
Taxation Act, 1973.
To

13, or 14 or/
Mizoram (Sales

The... ..

The... ..day of...

Date of order appealed against ...
Name and Designation of ...

Period of
Amount of

Diesel Oil and other internal combustion Oils) ...

Amount of tax assessed on sale of Diesel

Combustion Oils ...

Amount of

Amount of

Amount of

Amount of

TOTAL ...

The petition of ...

Post Office ... District Sheweth follows -

1. Under the Mizoram (Sales of
tor Spirit and Lubricants) Taxation Act, 1973 your petitioner has been assessed on
sale of.

internal Combustion Oils)/Diesel Oil and other combustion Oils other than Petrol/
Lubricants/Liquefied Petroleum Gas/Crude Oils for

.....to.....

2. Under section 17/22 of the Mizoram (sales of Petroleum Products, including, Motor Spirit and Lubricants) Taxation Act, 1973 a penalty of has been imposed on your petitioner.

3. The notice of demand which your petitioner received on is attached hereto.

4. Your petitioner sold litres of Motor Spirit (other than Diesel Oil and other internal Combustion Oils) /Diesel Oil and other internal Combustion Oils other than Petrol/Lubricants/Liquefied Petroleum Gas/Crude Oils during the period and your petitioner liable to pay a tax of Rs..... for the said period.

5. Your petitioner internal Combustion Oils)/Diesel Oil and other internal Combustion Oils other than Petrol/Lubricants/Liquefied Petroleum Gas/Crude Oils during the period

6. Your petitioner has made a return on sales of Motor Spirit (other than Diesel Oil and other internal Combustion Oils/Diesel Oil and other internal Combustion Oils other than Petrol/Lubricants/Liquefied Petroleum Gas/Crude Oils to the Office of the Superintendent of under section 10 of the Act and has complied with all the terms of the notice served on him by the Superintendent under sub-section (2) of section 11 of the Act.

7. Your petitioner was prevented by sufficient cause from making the return required by section 10 or had not a reasonable opportunity to comply or was prevented by sufficient cause from complying with the terms of the notice or from producing the evidence required under sub-section (2) of section 11, as more particularly specified in the statement hereto annexed.

8. (Enter here the grounds on which you rely for the purpose of this appeal).

9. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be set aside and/or remanded to for assessment or that the order of the imposing a penalty of Rs upon your petitioner may be set aside.

I that petitioner named above, do hereby declare that what is stated herein is true to the best of my information and belief and that all tax due in respect of the order of assessment appealed against has been paid, under Treasury Challan No dated

A certified copy of the order appealed against is attached herewith.

Signed

(To be signed by the dealer or by an agent duly authorised in writing in this behalf by the appellant).

Note :- Strike out whichever is not applicable.

THE MIZORAM (SALES OF PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION RULES, 1989

FORM - V - A

ASSESSMENT ORDER SHEET

(See Rule-18)

1. Name of dealer (with complete address)
2. Registration Certificate No. Circle
3. Return period ending
4. Record No.
5. Branches :—
 - (a)
 - (b)
6. Share -
 - (a) Partners :— Their names with shares.
 - (b) Members :— Their names with shares.
7. Turnover returned
(Commodity wise) :—
 - (a) Motor Spirit (except Diesel Oil and other internal combustion Oils other than petrol)
 - (b) Diesel Oil and other internal combustion Oils other than Petrol
 - (c) Lubricants.
 - (d) Liquefied Petroleum Gas.
8. Books produced
9. Section and sub-section under which assessment made

Date

Assessment Order

THE MIZORAM (SALES OF PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS)

TAXATION RULES, 1989.

FORM - VB

ASSESSMENT ORDER FORM

(See Rule - 18)

Circle

Registration Certificate No

Name of Dealer

Record No.

Address

Return Period

Particulars.	Motor Spirit except Diesel oil & internal combustion oils other than petrol).	Diesel oil & other in- ternal com- bustion oils other than petrol	Lubricants	Liquefied Petroleum Gas.	Crude Oils.
1	2 Rs.	3 Rs.	4 Rs.	5 Rs.	6 Rs.
1. Total Sales returned					
2. Deduction claimed					
3. Turnover returned					
4. Total sales determined					

1	2	3	4	5	6
5. Deductions allowed					
6. Turnover determined					
7. Tax payable					
8. Total amount of tax assessed					
9. Amount of penalty imposed Rs.					
10. Amount of interest if any Rs.					
11. Total dues (8+9+=10)					
12. Amount already paid					
Rs.					
13. Balance due Rs.					

Assessed under Section
on

Superintendent of Taxes
District/Circle

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION RULES, 1989.

FORM-X

REGISTER OF ASSESSMENT, DEMAND AND COLLECTION

(See Rule - 40)

Month Financial Year

Circle
Return Period

Tax payable		Demand		Collection	
1	Serial No.				
2	Index No.				
3	Name of dealer				
4	Motor spirit (other than Diesel Oil and internal combustion oils other than petrol)				
5	Diesel Oil and internal combustion other than petrol				
6	Lubricants				
7	Liquefied Petroleum Gas.				
8	Crude Oils				
9	Total Demand				
10	Tax paid before assessment				
11	Net Demand (9-10)				
12	Penalty				
13	Composition money				
14	Total 11, 12 and 13				
15	Amount paid after assessment.				
16	Challan No. and date.				
17	REMARKS				

Rs p Rs p Rs p Rs p Rs p Rs p Rs p Rs p Rs p Rs p Rs p Rs p Rs p Rs p Rs p