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## NOTIFICATION

No. H. 12018/71/96-LJD, the 22nd May, 1996. The following Act of the Mizoram Legislative Assembly, which received the assent of the Governor of Mizoram is hereby published for general information.

The Mizoram Act No. 5 of 1996.

The Mizoram Motor Vehicle (Taxation) Act, 1996.

Received the assent of the Governor of Mizoram on the 15th May, 1996.

AN

ACT

to consolidate and amend the law relating to levy of tax on Motor Vehicles in the State of Mizoram.

It is hereby enacted by the Legislature of the State of Mizoram in the Forty Seventh Year of the Republic of India as follows:—

Short title, 1. (1) This Act may be called the Mizoram Motor Vehicles Taxation Act, 1996.

commencement

(2) It shall come into force on such date as the Government may, by notification in the Mizoram Gazette, appoint.

(3) It shall come into force on such date as the Government may, by notification in the Mizoram Gazette, appoint.

Definitions 2. (1) In this Act, unless the context otherwise requires:—

(a) "Government" means the State Government;

(b) “Licensing Officer” means an officer appointed by the Government as such for the purpose of this Act;

(c) “notification” means a notification published in the Mizoram Gazette and the expression ‘notified’ shall be construed accordingly;

(d) “prescribed” means prescribed by rules made under this Act;

(e) “registered owner” means the person in whose name a motor vehicle is registered under the Motor Vehicle Act;

(f) “State” means the State of Mizoram;

(g) “tax” means the tax leviable under this Act;

(h) “Year” means the financial year and “Half-Year” means the first six months or the second six months of such year; and “quarter” means the first three months or the second three months of such a half year;

(2) Words and expressions used but not defined in this Act, but defined in the Motor Vehicles Act, 1988 shall have the meanings assigned to them in the Motor Vehicles Act.

Levy of tax 3. (1) The Government may by notification, from time to time, direct that a tax shall be levied on every motor vehicles used and kept for use, in a public place in the State.

(2) The notification issued under sub-section (1) shall specify the class of motor vehicles on which, the rates for the periods at which and the date from which the tax shall be levied:

Provided that the rates of tax shall not exceed the maximum specified in column (2) of the Schedule in respect of the classes of motor vehicles fitted with pneumatic tyres specified in the corresponding entry in column (1) thereof;

Provided further that in respect of a chassis of motor vehicles passing through this State from a manufacturer to a dealer under temporary certificate of registration for a period not exceeding seven days, the rate of tax shall be one-twentieth of the tax payable for a quarter.

Payment of tax and grant of licence 4. (1) The tax levied under this Act shall be paid in advance and in the manner specified in section 12 by the registered owner of the motor vehicles or any other person having possession or control thereof, at his choice either quarterly, half-yearly or annually on a licence to be taken out by him for that quarter, half-year or year within fifteen days from the commencement

of the quarter, half-year or year, as the case may be. Tax for a half-yearly licence shall not exceed twice and the tax for an annual licence shall not exceed four times the tax for a quarterly licence. The Government may grant such rebate as may be prescribed in case of half-yearly and annual licences.

(2) Notwithstanding anything contained in sub-section (1), no person shall be liable to pay tax in respect of a motor vehicle for a particular period, if the tax due in respect of that motor vehicles for that period has already been paid by some other person.

(3) Where a tax in respect of a motor vehicle is paid by any person for a particular period or if no such tax is payable therefore, the Licensing Officer shall

(a) grant to such person a licence, in such form as may be notified by the Government, to use the motor vehicles in any public place in the State during the said period; and

(b) record in the certificate of registration in respect of the motor vehicles for which such certificate is granted under the Motor Vehicles Act, and if no such certificate of registration is granted in respect of Motor Vehicles, in a certificate in such form as may be notified by the Government, that the tax has been paid or that no tax is payable in respect of the motor vehicles for the said period;

Provided that where a lump sum tax is payable under this Act, payment of such tax by any person shall be recorded in the certificate of registration and no licence shall be granted to such person.

(4) Every licence granted under clause (a) of sub-section (3) shall be valid throughout the State.

(5) Notwithstanding anything contained in section 3 or sub-section (1), the Government may, by notification from time to time direct that temporary licence for a period not exceeding thirty days at a time may be issued in respect of a motor vehicle of any class on payment of such tax, and subject to such conditions as may be specified in such notification.

(6) No motor vehicles shall be used in any public place in the State at any time after the issue of notification under sub-section (1) of section 3, unless a licence permitting its use during such time has been obtained as specified in sub-section (1) or sub-section (5).

Display of  
licence on  
the motor  
vehicle and  
duty to stop  
it on demand  
by certain officers

5. (1) No motor vehicles shall be used in any public place, unless the licence granted in respect thereof under clause (a) of sub-section (3) of section 4, or under sub-section (5) of that section, is displayed on the motor vehicles in such manner as may be notified by the Government.
- (2) If the licence is not so displayed on the motor vehicles, the registered owner or the person having possession or control thereof shall be punishable with fine which may extend to one hundred rupees.
- (3) Any Officer of the Transport Department not below the rank of Enforcement Inspector or any Police Officer in uniform not below the rank of a Sub-Inspector, or such other Officer as may be prescribed may require the driver of any motor vehicles in any public place to stop that motor vehicles and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that a licence has been duly obtained in respect of such motor vehicles.
- (4) Any person who wilfully fails to stop a motor vehicle when required to do so by an officer under sub-section (3) or resists such officer, shall be punishable with fine which may extend to one hundred rupees.

Penalty for  
failure to  
pay

6. If the tax due in respect of any motor vehicles has not been paid as specified in section 4, the registered owner or the person having possession or control thereof shall, in addition to payment of the tax due be liable to penalty which may extend to twice the quarterly tax in respect of the vehicle, to be levied by such officer, by order in writing and in such manner as may be prescribed.

Provided that if the lump sum tax under this Act has not been paid the registered owner or the person having possession or control thereof shall, in addition to payment of the tax due, be liable to penalty which may extend to twice the lump sum tax payable under sub-section (1) of section 4.

Recovery of  
tax, penalty  
or fine

7. Any tax, penalty or fine due under this Act may be recovered by way of distraining or selling such Motor Vehicles or such accessories which are in the possession or control of the person liable to pay the tax, penalty or fine as the case may be.

Power to  
seize and de-  
tain motor ve-  
hicles in case  
of non-payment  
of tax

8. Without prejudice to the provisions of sections 6 and 7, where any tax due in respect of any motor vehicles has not been paid as specified in section 4, such officer as may be prescribed, may seize and detain the motor vehicles in respect of which the tax is due under this Act and for this purpose take or cause to be taken any steps he may consider necessary for the temporary safe custody of the vehicle, until the tax due in respect of the vehicles, is paid.

- Exemption, 9. (1) The Government may, by notification —  
 reduction or (a) grant an exemption, make a reduction in the rate or order  
 other modifi- other modification not involving an enhancement in the rate  
 cation of tax of the tax payable—  
 (i) by any person or class of persons : or  
 (ii) in respect of any motor vehicles or class of motor vehicles  
 or motor vehicles running in any particular area ; and  
 (b) Cancel or vary such exemption, reduction or other modi-  
 fication.
- (2) No motor vehicle other than Motor Vehicles belonging to  
 the State Government or Government of India shall be exempted  
 from payment of tax if not specifically exempted by the  
 State Government for certain periods not exceeding six months.  
 Such exemption or reduction of tax; if any, shall be notified in  
 the official Gazette.

- Provisions 10. (1) Nothing in this Act shall apply to a motor vehicle regis-  
 of this Act tered in the name of the owner or occupier of any agricultural  
 not to land or mine if such land is under his personal cultivation or if  
 apply to such mine is being worked personally by him and such motor  
 the motor vehicles is designed and used solely for carrying out agricultural  
 vehicles de- or mining operations on land or mine or within a distance of  
 signed and fifteen miles from the limits of such land or mine.  
 used solely  
 for agricul-  
 tural and  
 mining  
 purposes
- (2) Notwithstanding anything contained in sub-section (1), a tax  
 at one hundred rupees per quarter shall be levied on any vehicles  
 specified in sub-section (1), when the vehicle is not used solely  
 for carrying out such agricultural or mining operations but is  
 used by its registered owner for any other purpose of his own.

EXPLANATION—I. For the purpose of this section, the expres-  
 sion "Agricultural Operation" shall mean tilling, sowing, har-  
 vesting, crushing of agricultural produce or any other similar  
 operation carried out for the purpose of agriculture, but shall  
 not include the transporting of persons, manure or materials  
 for purpose of agriculture or the transporting of agricultural  
 produce except when such transporting is made by the owner or  
 occupier of the land for his own purposes,—

- (a) Within distance of fifteen miles from the limits of such  
 land ; or  
 (b) to or from the nearest market place irrespective of the  
 distance of such market from the limit of such land.

**EXPLANATION—III.** For the purposes of this section, the expression “Mining Operation” means any operation undertaken for the purpose of mining any mineral.

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|---------------------------------------|-----|--|
| Manner of payment of dues             | 11. | Payment of every amount due under this Act shall be made in cash to the office of the Licencing Officer or in such other manner as may be prescribed.  |
| Appeal                                | 12. | Any person aggrieved— <ul style="list-style-type: none"> <li>(a) by an order of levy made under section 6,</li> <li>(b) by the seizure made under section (8) may, within a period of thirty days from the date of communication to him of the order of levy or the date of seizure, as the case may be, appeal to the State Government in such manner and on payment of such fees as may be prescribed.</li> </ul>  |
| Protection of Acts done in good faith | 13. | No suit, prosecution or other legal proceeding shall be instituted against any person for anything which is in good faith, done or intended to be done under this Act or under the rules made thereunder.  |
| Trial of offences                     | 14. | No court inferior to that of a First Class Magistrate shall try any offence punishable under this Act.   |
| Procedure in certain cases            | 15. | <p>(1) A Court taking cognizance of an offence punishable under sub-section (1) or under sub-section (2) of section 5, in so far as it relates to wilful failure to stop a motor vehicle when required to do so by an officer, may state upon the summons to be served on the accused person that—</p> <ul style="list-style-type: none"> <li>(a) he may appear by pleader or in person, or</li> <li>(b) he may, by a specified date prior to the hearing of the charge plead guilty to the charge, by a registered letter addressed to the Court and remit to the court such sum not exceeding five hundred rupees, as the Court may specify.</li> </ul> <p>(2) Where an accused person pleads guilty and remits the sum specified by the court, no further proceedings in respect of the offence shall be taken against him.</p> |
| Power to make rules                   | 16. | <p>(1) The Government may, by notification make rules for carrying out all or any of the purposes of this Act.</p> <p>(2) In particular and without prejudice to the generality of the foregoing provision, such rules may provide for all or any of the following matters, namely :—</p>  |

- (a) Levy of tax under section 3.
- (b) Payment of tax and grant of licence under section 4.
- (c) Penalty for failure to pay under section 6.
- (d) Recovery of tax, penalty or fine under section 7.
- (e) Exemption, reduction or other modification of tax under section 9.
- (f) Any other matter relating to the provisions of this Act or for carrying out all or any of the purposes of this Act.

(3) Every rule made under this section shall, as soon as may be after it is made, be laid before the House of the State Legislature while it is in session for a total period of seven days which may be comprised in one session or in two successive sessions, and if, before the expiration of the session in which it is so laid or the session immediately following, the Legislative Assembly of Mizoram makes any modification in the rule or the Legislative Assembly decides that the rules shall not be made, the rule shall thereafter have effect only in such modified form or be of effect as the case may be; so, however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power to  
amend  
Schedules

17. (1) The Government may by order amend the Schedules.  
(2) A draft of any order proposed to be made under sub-section (1) shall be laid on the table of the Legislative Assembly of the State and the order shall not be made, unless the Assembly approved the draft either without any modification or addition or with any modification or addition, and upon approval, the order may be made in the form in which it has been so approved and such order, on being so made shall be published in the Mizoram Gazette.

(3) When a Schedule is so amended, any reference to the Schedule in this Act shall be construed as a reference to such Schedule as so amended.

Powers to  
remove  
difficulty

18. If any difficulty arises in giving effect to the provisions of this Act in consequence of the transition to the said provisions from the corresponding provisions of the Acts in force immediately before the commencement of this Act or otherwise, the Government may after previous publication by order published in the Mizoram Gazette, make such provisions not inconsistent with the purposes of this Act, as appear to them to be necessary or expedient for removing the difficulty.

Repeal  
and  
Saving

19. (1) On and from the commencement of this Act, the Assam Motor Vehicle Taxation Act, 1936 shall stand repealed.  
(2) Notwithstanding such repeal, any action taken or purported to be taken under the Act so repealed shall be taken into account as action taken or purported to be taken under this Act.

## SCHEDULE

(See sub-section (2) of Section 3)

## RATE OF TAX ON VEHICLE

Sl. No.		Class of Motor Vehicles	Annual Road Tax.
I.	A.	(i) Scooter and Motor Cycle not exceeding 90 Kgs. in weight (e.g. moped etc.)	Rs. 80.00
		(ii) Scooters and Motor Cycles exceeding 90 Kgs. in weight (e.g. Bajaj, Vespa, RX—100, Enfield Bullet 350).	Rs. 150.00
	B.	Tricycles and Auto Rickshaw	Rs. 250.00
	C.	Additional Tax for Trailer or side car.	Rs. 50.00
II.	A.	(i) Light Motor Vehicles of 14 HP or less (e.g. Maruti Car etc.)	Rs. 500.00
		(ii) Light Motor Vehicles of exceeding 14 HP (M&M) & Jeep etc.	Rs. 600.00
	B.	Additional Tax for trailer drawn by vehicles :—	
		(i) Light Trailer	Rs. 100.00
		(ii) Medium Trailer	Rs. 150.00
		(iii) Heavy Trailer	Rs. 300.00
III.		OTHER VEHICLES :—	
	A.	Vehicles used for transport of goods only;	
		(i) Authorised to carry 1 (one) Metric Tonne (1000 Kgs) or less.	Rs. 840.00
		(ii) for every additional 1/2 (half) metric tonne ( 1500 Kgs) or part thereof of authorised load.	Rs. 205.00
	E.G.	1. Nissan 1 Tonner	Rs. 840.00
		2. Swaraj Majda Truck, Mitsubishi (pay load 3.5 M.T.) 3500 Kgs)	Rs. 1865.00



	3. TELCO Truck (HMT) pay load 10 M.T. ( 10000 Kgs)	Rs. 4530.00
IV. C.	TRACTOR	
(i)	Not exceeding 2 M.T. ( 2000 Kgs. in weight)	Rs. 125.00
(ii)	Exceeding 2 M.T. ( 2000 Kgs) but not exceeding 3 1/2 M.T.	Rs. 250.00
(iii)	Exceeding 3 1/2 M.T.(3500Kgs) in weight	Rs. 700.00
D.	Mechanical Crane mounted in a motor vehicle	
(i)	Light not exceeding 3 M.T. in weight ( 3000 Kgs)	Rs. 150.00
(ii)	Medium exceeding 3 M.T. ( 3000 Kgs) but not exceeding 5 M.T. (5000 Kgs) in weight	Rs. 250.00
(iii)	Heavy exceeding 5 M.T. ( 5000 Kgs)	Rs. 500.00
V.	Vehicles plying for hire of regard for the conveyance of passengers and light personal luggage of passenger A. Auto Rickshaw, Motor Cabs and Taxis :—	
(i)	Taxi Cabs and Auto Rickshaw permitted to carry 3 passengers excluding driver (e. g. M. Car, Taxi, etc.)	Rs. 500.00
(ii)	Taxi Cabs permitted to carry not more than 5 passengers excluding driver (e.g. Ambassador Taxi etc.)	Rs. 700.00
(iii)	Tourist Taxi : Motor Cabs permitted to (maximum) carry five passengers excluding driver.	Rs. 2000.00
(iv)	Tourist Vehicle (Omni Bus) for every seat authorised.	Rs. 300.00

## VI. A. STAGE CARRIAGE

(i)	Town Buses for every seat authorised.	Rs. 100.00
(ii)	Bazar Bus for every seat authorised.	Rs. 100.00
(iii)	Night Bus for every seat authorised.	Rs. 150.00

## B. GOODS CARRIAGE

(i)	Authorised to carry 1 (one) M. T. or less	Rs. 840.00
(ii)	For every additional M.T. or part thereof.	Rs. 205.00

## VII. TRACTOR

(i)	Not exceeding 2 M.T. (2000 Kgs in weight.	Rs. 125.00
(ii)	Exceeding 2 M.T. (200 Kgs but not exceeding 3.5 M.T. (3500 Kgs) in weight.	Rs. 250.00
(iii)	Exceeding 3 1/2 M.T in weight.	Rs. 700.00

## B. TRAILER

(i)	Light Trailer	Rs. 125.00
(ii)	Medium Trailer	Rs. 250.00
(iii)	Heavy Trailer	Rs. 500.00

## VIII. MECHANICAL CRANE MOUNTED ON VEHICLES

(i)	Weight not exceeding 3 M.T. ( 3000 Kgs)	Rs. 150.00
(ii)	Exceeding 3 M. T. (3000 Kgs) but not exceeding 5 M. T. ( 5000 Kgs)	Rs. 250.00
(iii)	Exceeding 5 M. T. (5000 Kgs)	Rs. 500.00

**IX. PRIME MOVERS OF ARTICULATED VEHICLES**

- |       |  |                           |
|-------|--|---------------------------|
| (i)   | Upto 22600 Kgs. of GVW   | Rs. 12000.00              |
| (ii)  | Exceeding 22600 Kgs of GVW<br>but not exceeding 36600 Kgs.<br>of GVW | Rs. 20000.00              |
| (iii) | Exceeding 36600 Kgs. of<br>GVW but not exceeding 50000<br>Kgs of GVW | Rs. 30000.00              |
| (iv)  | Exceeding 50000 Kgs of GVW   | Rs. 500.00 of<br>1/2 M.T. |

**X. COMPOSITE TAX FOR TOURIST TAXIS/TOURIST BUSES**

- |       |                             |                        |
|-------|-----------------------------|------------------------|
| (i)   | For Motor Cabs upto 6 seats | Rs. 300 per quarter    |
| (ii)  | For Maxi Cabs of 7—13 seats | Rs. 3000 per quarter   |
| (iii) | For Omni Bus 14—35 seats    | Rs. 12000 per quarter. |

P. Chakraborty,  
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