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NOTIFICATION

No.B. 11013/93/93/-TRP, the 18th March, 1997. In exercise of the powers conferred by Sub-section (1) of section 16 of the Mizoram Motor Vehicle (Taxation) Act, 1996 (Act No.5 of 1996) the Governor of Mizoram is pleased to notify the Mizoram Motor Vehicle (Taxation) Rules 1996 for the State of Mizoram.

The above Rules alongwith the Mizoram Motor Vehicle (Taxation) Act 1996, which was already published but kept in abeyance for implementation of the said Act by Notification of even No. dt. 14.11.96 shall come into force with effect from 1.4.97 or from the date of publication in the official Gazette whichever is earlier.

Tabom Bam,
Commissioner & Secretary,
Transport Department.

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MIZORAM MOTOR VEHICLES (TAXATION) RULES, 1996

In exercise of the powers conferred under section 16 of the Mizoram Motor Vehicles Taxation Act, No. 5 of 1996, the Governor of Mizoram is pleased to make the following rules, namely :—

1. SHORT TITLE, EXTENT AND COMMENCEMENT.

- (1) These rules may be called the Mizoram Motor Vehicles Taxation Rules, 1996.
- (2) They shall extend to the whole of the State of Mizoram.
- (3) They shall come into force on the date of publication in the Mizoram Gazette.

2. DEFINITIONS : In these rules, unless the context otherwise requires :—

- (a) "Act" means the Mizoram Motor Vehicles Taxation Act No. 5 of 1996;
- (b) "Form" means form appended to these rules;
- (c) "registered" means registered under the Motor Vehicles Act, 1988 (Central Act, No. 59 of 1988).
- (d) "section" means section of the Act.

3. ENDORSEMENT IN CERTIFICATE OF REGISTRATION OF TAX PAYABLE : Where a motor vehicle is registered in the State, or the ownership of any motor vehicle registered in another State is transferred to a person in the State, the Licensing Officer shall make an entry regarding the amount of quarterly, half yearly or annual tax or lifetime or lumpsum tax payable in respect of that motor vehicle in the certificate of registration.

4. FILING OF DECLARATION FOR REGULAR PAYMENT :

(1) Every registered owner or person having possession or control of a motor vehicle use or kept for use in the State, shall file a declaration with the Licensing Officer concerned in Form No. 1 or Form No. 2, as the case may be, intimating his intention to pay the tax regularly and to obtain the licence from such Licensing Officer. He shall also send an intimation in Form No. 3 in case he intends to obtain the licence from any other Licensing Officer.

(2) A Licensing Officer, other than the Licensing Officer concerned receiving the intimation in Form No. 2 shall communicate the alteration of the place of obtaining the licence to the Licensing Officer concerned :

Provided that this rule shall not apply in relation to a vehicle for which lifetime or lumpsum tax is prescribed.

5. FILING OF DECLARATION WHEN MOTOR VEHICLE IS ALTERED :

Where in respect of any motor vehicles, additional amount of tax become payable consequent to any alteration made to a motor vehicle or due to proposal involving increase either in the total distance permitted to be covered in a day in the case of stage carriage or the laden weight in the case of goods vehicle, or due to proposal to change the category of usage of vehicle the registered owner of such vehicle or any other person having possession or control thereof shall file declaration in Form No. 4 with the Licensing Officer concerned together with the certificate of registration and evidence of payment of additional amount of tax payable in respect of the vehicle. The additional amount if tax payable in respect of such vehicle for that quarter, half-year or year shall bear the same proportion to the difference between the amount already paid and the amount payable at the higher rate or for that quarter, half-year or year as the un-expired portion or of the quarter, half-year or year bears to the quarter, half-year or year.

EXPLANATION :—

(1) For the purpose of calculation of the un-expired portion of quarter, half-year or year part of month shall be construed as a full month.

(2) The provision in this rule shall not apply to a case where the motor vehicle in respect of which a higher rate of tax or additional tax is payable has been used without the filing of declaration and payment of additional amount before such use.

6. PAYMENT OF TAX FOR MOTOR VEHICLE PURCHASED WITHIN THE QUARTER AND GRANT OF LICENCE : Subject to the provision of Section 4, the tax in respect of motor vehicle purchased at any time within the quarter shall be paid in advance by the registered owner of the motor vehicle or 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 such quarter, half-year or year at the time of registration of the vehicle either under Section 40 or Section 43 of the Motor Vehicle Act, 1983 whichever is earlier.

7. PROCEDURE FOR OBTAINING LICENCE IN RESPECT OF MOTOR VEHICLES EXEMPTED UNDER SECTION 9 : Where an exemption of the tax payable in respect of a motor vehicle is granted under Section 9 of the Act, the registered owner or any other person having possession or control of vehicles shall communicate to Licensing Officer concerned the registered number of such vehicle together with copy of notification granting the exemption and such particulars as that Officer may require and apply for a licence thereof.

(2) If the Licensing Officer is satisfied that no tax is payable for the vehicle, he shall grant licence with the word 'Exempted' written on it for the period specified therein and record in the certificate of registration that no tax is payable in respect of the motor vehicle for the said period.

(3) The application under sub-rule (1) shall be made within three days from the date of notification granting exemption.

8. **CERTIFICATE TO BE KEPT IN RESPECT OF MOTOR VEHICLES DESIGNED AND USED SOLELY FOR AGRICULTURAL OR MINING OPERATION :** Every owner or occupier of any agricultural land or mine claiming exemption from payment of tax in respect of a motor vehicle designed and used solely for carrying out agricultural or mining operations on such land or mine shall keep in the vehicle a certificate showing the limits of such land or mine, the places for carrying out agricultural or mining operations situated within a distance of fifteen miles from the limits of such land or mine and the nearest market place from the limits of such land issued by 'Licensing Officer on production of Registration Documents showing the details of land possessed or taken on lease or such other satisfactory evidence together with an affidavit by the agriculturist claiming exemption from payment of tax'. The certificate be produced whenever required by any of the Officer specified in sub-section (3) of section 5 of the Act.
9. **CHECKING OF MOTOR VEHICLES BY THE OFFICERS :** Any Officer of the Police Department not below the rank of Sub-Inspector who is in-charge of a check post may require the driver of any motor vehicle to stop that motor vehicle at the check-post and cause it to remain stationery as long as may reasonably be necessary for the purpose of satisfying himself that a licence had been duly obtained in respect of such motor vehicle.
10. **SEIZURE AND DETENTION OF MOTOR VEHICLES BY CERTAIN OFFICERS :** Any Officer of the Transport Department not below the rank of Enforcement Inspector of Motor Vehicles or any Officer of the Police Department not below the rank of Sub-Inspector and Officers of Vigilance Department may exercise the powers under Section 8.
11. **PROHIBITION OF ALTERATION ETC. OF LICENCE AND ISSUE OF DUPLICATE LICENCE :**
- (1) No person shall alter, deface, mutilate or otherwise tamper with the licence issued in respect of motor vehicle, or exhibit it in motor vehicle other than the one for which such licence has been issued.
- (2) If the licence issued in respect of any vehicle is lost, destroyed or mutilated, the Licensing Officer concerned may, on application made to him together with a treasury challan for rupees twenty towards fee grant duplicate licence for the period for which the original licence was issued. The Licensing Officer concerned shall, before issuing the duplicate licence satisfy himself that the tax for the period covered by the original licence has not been refunded wholly or in part. He shall make an entry of the issue of the duplicate licence in the certificate of registration.
- (3) If a licence reported as lost is subsequently found, it shall be forthwith surrendered to the Licensing Officer concerned.
12. **PAYMENT OF TAX AND PENALTY :** If the tax due in respect of any motor vehicle has not been paid as specified in section 4 of the Act, the registered owner or the person having possession or control of the motor vehicle shall be liable to pay the arrears of tax from the date of expiry of the period for which tax was already paid together with any penalty that may be imposed by the Licensing Officer.

13. **LIABILITY FOR PAYMENT OF TAX IN RESPECT OF MOTOR VEHICLE KEPT FOR USE :** For the purpose of section 3 of the Act, motor vehicles shall be deemed to be kept for use and is liable to tax unless the registered owner or the person having possession or control of the motor vehicle intimates in writing to the Licensing Officer before the commencement of the quarter for which tax is due that the motor vehicle after expiry of the period from which tax has already been paid. The Licensing Officer shall, on receipt of intimation, acknowledge its receipt :

Provided

vehicle fails to submit the stoppage report within the period specified above but subsequently gives an affidavit with full details to the effect that the vehicle was not in exercise or that it was already disposed off to another person and that he is no more in possession of it, or that the tax in respect of the vehicle was paid elsewhere in the same State or in some other State as much he is not liable for payment of tax in the jurisdiction of the Licensing Officers or proves to the satisfaction of the Licensing Officer that the vehicle has not been used it may be deemed that the vehicle has not been kept for use;

Provided further that nothing in this rule shall apply in respect of vehicles for which lifetime of lumpsum tax is prescribed;

Provided further that in the case of Transport vehicle, if the vehicle is not covered by that the vehicle is not taxable as such;

Provided also that in the case of public carrier vehicles registered and normally kept in any one of the neighbouring State and covered by permits to ply in this State without countersignature under the rules framed under clause (x) of sub-section (2) of section 96 of the Motor Vehicles Act, 1988 (Act No.59 of 1988) in pursuance of the special reciprocal agreement entered into between any of the neighbouring State, the vehicle shall be deemed to have been kept for use till the expiry of their permits irrespective of this rule unless the vehicle are kept under non-use after due prior intimation for a period of whole year in any State or State.

14. **REVISION AND PAYMENT OF TAX :** Where by a notification under sub-section (1) of Section 3, the rate of taxes for the period for which the tax was already paid on a motor vehicle are increased from a date subsequent to the 1st April of a year :-

(a) the tax paid in respect of any motor vehicle on a yearly licence prior to the date from which the rates are increased shall be adjusted towards tax due in respect of that vehicle for those quarters for which the amount paid is sufficient and after such adjustment if the tax already paid is not sufficient to cover fully the tax due for any quarter in respect of that vehicle shall be deemed to have not been paid; and

(b) the tax paid in respect of any vehicle on a half yearly licence prior to the date from which the rates are increased shall be adjusted towards the tax due for the first quarter and it shall be deemed that tax due for the second quarter has not been paid.

15. **RATES OF PENALTY :** If the tax due in respect of motor vehicle has not been paid as specified in section 4, the Licensing Officer shall impose the penalty under section 6 of the Act as specified in the table below :

T A B L E

PERIOD	AMOUNT OF PENALTY
(1) Within one month from the beginning of the quarter, half-year or year as the case may be.	Not exceeding one half of the quarterly tax.
(2) Within two months from the beginning of the quarter, half year or year as the case may be.	Not exceeding the amount on quarterly tax.
(3) For over two months from the beginning of the quarter, half-year or year as the case may be.	Not exceeding twice the quarterly tax.
(4) For each calendar month or part thereof in respect of motor vehicles for which life, or lumpsum is prescribed.	Not exceeding 2% of the life time or lumpsum tax per calendar month or part thereof subject to a maximum of twice the lifetime or lumpsum tax due.

16. **PAYMENT OF TAX DUE :** Payment of every amount due under the Act shall be made by way of cash or a demand draft or a pay order obtainable from any nationalised bank and the cash or demand draft or a pay order shall be produced together with the Certificate of Registration and valid Certificate of Insurance before the Licensing Officer who shall record the fact of payment of tax in the Certificate of Registration and in the combined Register and return them to the person who produced the same alongwith the taxation licence:

Provided that if the owner of a motor vehicle is not in possession of Certificate of Registration and valid Certificate of Insurance for sufficient reason, the Licensing Officer may permit him to produce the same within fifteen days from the date of production of the demand draft or the pay order in case such date is after the grace period in any other case and on compliance they shall be deemed to have been produced together with the demand draft or the pay order;

Provided further that in respect of motor vehicles other than transport vehicles registered or kept for use in the State, payment of every amount due under the said Act, may be made by remittance of cash, to the value for which payment is required to the Licencing Officer. The Certificate of Registration and valid Certificate of Insurance shall also be produced before the Licensing Officer concerned who shall record the fact of payment of tax and return them to the person who produces the same alongwith the tax licence.

71. ACCEPTANCE OF TAX AND PENALTY BY THE CHECKING OFFICER - (1) In the case of non-transport vehicle, seized and detained by the checking officers under section 8 for plying without payment of tax, the registered owner of the vehicle or the person in-charge of the vehicle, if he chooses to pay voluntarily may permit the amount of tax and penalty and produce a crossed demand draft or crossed postal order drawn in favour of District Transport Officer of the district towards that amount, to the checking officer concerned, who shall on satisfying himself as to the correctness of the amount paid, release the vehicle from custody pending final orders on the levy of tax and penalty by the Licensing Officer.

(2). The checking officer shall pass on a receipt for the amount received.

- 18. MANNER OF PAYMENT OF TAX IN RESPECT OF VEHICLES REGISTERED IN OTHER STATES :** Payment of every amount due under the Act, in respect of motor vehicle of any other state used or kept for use in any public place in this State shall be made either by money order or bank draft for the value for which payment is required payable to the Licensing Officer within whose jurisdiction the vehicle shall pass through first, while entering to this State;

Provided that tax in respect of a motor vehicle registered in other State and plying in this State on a licence granted under sub-section 4 of section 4 of the Act, may be paid, by a bank draft for the value for which payment is required,

- 19. PROCEDURE OF APPEAL :** (1) An Appeal under section 12 of the Act against an order of levy made under section 6 or the seizure made under section 8 shall lie to the Director of Transport within a period of thirty days from the date of communication of the order of levy or the date of seizure as the case may be;

Provided that an appeal against and order of levy made under section 6, section 9 or the seizure made under section 8 shall lie to the Secretary, State Transport Authority,

Provided also that where an appeal is presented within the stipulated time, but is returned for representation in such manner and within such period as may be specified by the appellate authority and if such appeal is represented within the period specified, it shall deemed to have been presented in time purpose of this rules.

(2) Every appeal referred to under sub-rule (1) shall be in the form of memorandum specifying the name and address of the appellant, the registration number of the motor vehicle, the date of receipt by the appellant of the order appealed against and shall contain a clear statement of fact, the nature of belief prayed for and will be verified and signed by the appellant or his authorised agents as the case may be every such memorandum of appeal be presented in duplicate and shall be accompanied by treasury challan of rupees twenty towards fee. The appeal shall also be accompanied by the original or certified copy of the order appealed against.

(3) The Director of Transport or the Transport Commissioner shall, after giving the appellant an opportunity of making representation and after making such inquiry and perusing such records, if any, as he may deem necessary, pass such order on the appeal as he thinks fit.

20. **TRANSFER OF PENDING APPEALS :** All appeals preferred under Section 12 of the Act and pending disposal with the Director of Transport, other than those preferred against an order of levy made under section 6 or the seizure made under section 8 by the Secretary, State Transport Authority shall stand transferred to and be disposed off by the Director of Transport.

21. **REFUND OF FEE ;** The Director of Transport on application, sanction the refund of the fee paid under rule 19 in case where the remittance of fee is not allowed by and appeal for which the fee was paid:

Provided that no refund of the fee shall be made if the application for such refund of the fee is not made within one year from the date of the credit of the fee.

22. **LEVY OF TAX ON AN ARTICULATED VEHICLE :** (1) If a motor vehicle is so constructed that a trailer may by partial super-imposition be attached to the vehicle in such manner as to cause a substantial part of the weight of the trailer to be borne by the vehicle, and if the vehicle is not used except in conjunction with the trailer, the vehicle and the trailer shall be deemed to be goods vehicle and be known as an articulated vehicle.

(2) If such a goods vehicle is provided with more than such trailer but is so constructed that only one such trailer can be used at a time it shall be deemed to be a goods vehicle with alternative bodies, and tax shall be chargeable in respect of the vehicle in combination with the trailer which has the greatest laden weight, and no additional tax shall be chargeable in respect of the other trailer.

23. **FINE FOR BREACH OF RULES :** (1) Whoever commits breach of any provisions of these rules shall be punishable with fine which may extend to five hundred rupees.

(2) No court, inferior to that of a First Class Magistrate, shall try any offence punishable under these rules.

APPENDIX

Form No. 1

(See sub-rule (1) of rule 4)

(Intimation for regular payment of tax and obtaining of licence)

To

The District Transport Officer
(Licensing Officer)

I, the owner/the person having possession or control of the motor vehicle, of (registration number of the motor vehicle) hereby inform you that the tax for the motor vehicle specified above will be paid regularly at your office to obtain the licence, the licence will not be obtained from any other office without first informing you.

Signature of the Owner or the person having possession or control of the Motor Vehicle

Dated at

on theday of 19.....

Form No. 2

(See sub-rule (1) of rule 4)

(To be used where the owner wishes to alter the place of obtaining the licence permanently)

To

The District Transport Officer
(Licensing Officer)

Through the District Transport Officer, (Licensing Officer from whom the licence was being obtained)

The tax for(registration number of the vehicle) was hitherto being paid in the District of and the licence was being obtained from the District Transport Officer (Licensing Officer).

I, the owner/the person having possession or control of the said motor vehicle hereby inform you that tax for the said vehicle will hereafter be paid regularly at your office to obtain the licence. The licence will not be obtained from any other office without first informing you.

Signature of the Owner or the person having possession or control of the Motor Vehicle

Dated at.....

on theday of 19.....

FORM NO. 3

(See sub-rule (1) of rule 4)

(Intimation of payment of tax and obtaining temporarily of licence from licensing Officer other than the licensing Officer concerned,

To,

The District Transport Officer,

Sir,

I _____ hereby inform you that I have paid a sum of Rs. _____ in challan No. _____ dated at Sub-Treasury _____ being tax due on the motor vehicle for the period from _____ to _____ and obtain a licence from the District Transport Officer.

Signature of the owner of the person whose possession or control of the vehicle is kept.

Dated at

on the

