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NOTIFICATION

No. H-12018/63/95-LJD, the 31st March, 1997. 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. 3 of 1997.

The Mizoram Profession, Trades, Callings and Employment Taxation (First Amendment) Act. 1997.

Received the assent of the Governor of Mizoram on the 26th March, 1997.

AN
ACT

further to amend the Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995 (Act No. 7 of 1995) (Hereinafter referred to as the principal Act).

Be it enacted by the Legislative Assembly of Mizoram in the forty-eight year of the Republic of India as follows:-

Short title extent and commencement 1. (1) This Act may be called the Mizoram Professions, Trades, Callings and Employments Taxation (First Amendment) Act, 1997.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force on and from the 1st day of April, 1997.

Amendment of Section 5. 2. In the principal Act, for Section 5 the following section shall be substituted, namely :

“DETERMINATION OF TAX : The tax payable by any person under this Act shall be determined generally with reference to his total gross income or total gross turnover or total contracted amount or total gross business during

the previous year from his profession, trade, calling or employment or with reference to his standing in the profession, trade, Calling or employment, as the case may be, and as specified in the Schedule annexed to this Act:

Provided that the provisions of this Act shall not apply to a member of the Armed Forces of India or to a Cooperative Society registered or deemed to have been registered under the Mizoram Co-operative Societies Act, 1991 ”.

**Amendment of
the Schedule**

3. (1) In entry no. 6 of the Schedule annexed to principal Act, the words “or income” appearing after the words “Any dealer whose annual gross turnover” shall be deleted.

(2) Between entry no 6 and 7 of the Schedule annexed to the Act, the following new entry shall be inserted, namely :

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|---------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <p>‘6A. Owner of mechanical.....electrical or electronic repair works including fabrica- tions and furniture works.</p> | <p>0. 5 percent of such an- nual turn- over subject to a maximum of Rs. 2,500/- p.a. ”</p> |
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(3) In entry no.11 of the Schedule annexed to the principal Act, for the figure and the words “Rs. 2, 000/- per annum”, specified in respect of Banking Companies as defined in the Banking Regulation Act,1949 “the figure and the words “Rs 2,500 per annum” shall be substituted.

(4) In entry no. 12 of the Schedule annexed to the Principal Act, for the figure and the words, “Rs 2,000/- per annum” specified in respect of companies registered under the Companies Act, 1956 and engaged in any profession, trade or calling, the figure and the words “Rs. 2,500/- per annum” shall be substituted.

(5) In entry no. 13 of the Schedule annexed to the Act, for the figure and the words, “Rs. 1,500/- per annum” specified in respect of Partnership firms when engaged in any professions, trades or calling, the figure and the words, “Rs. 2,500/- per annum” shall be substituted.

P. Chakraborty,
Secretary,
Law & Judicial Deptt.
Govt. of Mizoram.