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NOTIFICATION

No. G. 27032/2/95-TAX, the 7th April, 1997. In exercise of the powers conferred by Section 60 of the Mizoram Sales Tax Act, 1989, the Governor of Mizoram is pleased to make the following Rules further to amend the Mizoram Sales Tax Rules, 1990 (hereinafter referred to as the principal Rules), namely :-

- | | |
|--------------------------------------|--|
| Short title, extent and commencement | 1. (1) These Rules may be called the Mizoram Sales Tax (Amendment) Rules, 1997.

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

(3) They shall come into force from the date of their publication in the Official Gazette. |
| Amendment of rule 15 | 2. In the principal rules, for the figure "89" appearing in rule 15, the figure "83" shall be substituted. |
| Deletion of rule 51 | 3. Rule 51 of the principal rules shall be deleted. |
| Deletion of rule 52 | 4. Rule 52 of the principal rules shall be deleted. |
| Amendment of rule 89 | 5. In the principal rules, for the word "fine" wherever it occurs in rule 89, the word "penalty" shall be substituted. |
| Amendment of Form IV | 6. In the principal rules, for the form IV, the Form IV appended to these rules shall be substituted. |
| Amendment of Form VI | 7. In the principal rules, for the Form VI, the Form VI appended to these rules shall be substituted. |
| Amendment of Form VII | 8. In the principal rules, for Form VII, the Form VII appended to these rules shall be substituted. |

- Amendment of Form VIII 9. In the principal rules, for the Form VIII, the Form VIII appended to these rules shall be substituted.
- Amendment of Form X 10. In the principal rules, for the Form X, the Form X appended to these rules shall be substituted.
- Amendment of Form XIII 11. In the principal rules, for the Form XIII, the Form XIII appended to these rules shall be substituted.
- Amendment of Form XVI 12. In the principal rules for the Form XVI, the Form XVI appended to these rules shall be substituted.

C. Rokhama,
Secretary to the Govt. of Mizoram,
Taxation Department.

FORM - IV
RETURN OF TURNOVER
(See Rule 19)

Name of dealer :

Return Period :

Address :

R.C. NO. :

Turnover & Deduction	Declared goods	Special goods	Readymade Garments		Surgical appliances, Medicines, drugs etc.	Other goods	TOTAL
			Made of textile not containing any synthetic yarn of fibre.	Other than included at col.			
1	2	3	4	5	6	7	8
A. Gross turnover							
TOTAL							

1	2	3	4	5	6	7	8
B. LESS							
1) Cash discount allowed according to ordinary trade practice.							
2) Cost of freight, delivery or installation when such cost is separately charged.							
3) Goods returned under Section 13.							
TOTAL							
C. LESS :							
1) Sales of Goods under Section 3(6) (ii)&(iii)							
2) Sales of goods exempted under Section 6							
3) Sales of goods exempted under Section 7							
4) Sales of goods to regd. dealer under Sec. 14(1) for:							
(a) Resale in the State.							
(b) Use in Execution of work contract.							
(c) Use directly in the manufacture of taxable goods in Mizoram.							
(d) Containers etc.							

1	2	3	4	5	6	7	8
(5) Sales of under Sec. 14 (i) (c).							
(6) Sales of notified goods secured by purchases from registered dealer within Mizoram.							
(7) Sales of goods other than those exempted and which are not included in the list of notified goods.							
TOTAL :							
D. Turnover (after deducting the total under B&C from the total of A above).							
2. Less deduction allowed under Section 14 (2)							
TURNOVER							
E. Tax payable for sale of							
1. Declared goods at 2%							
2. Special goods at 5%							
3. Readymade garments made of textile not containing any synthetic yarn of fibre of 2%							
4. Readymade garments other than those included at (5) above at 5%							

(FORM IV)

1	2	3	4	5	6	7	8
5. Surgical appliances, medicines, drugs, etc. at 2%.							
6. Other goods at 5%.							
TOTAL							

Rebate under
Sec. 4(1).....%

Balance tax
payable.

F. Amount paid vide challan No _____ Dt. _____

The above statements are true to the best of my knowledge and belief.

Date _____

Signature of dealer.

FORM-VI
(See rule-26)

Circle

Name of dealer.....Registration Certificate No.....

Address.....Return Period.....

Turnovers & deductions	Declared goods	Special goods	Ready-made garments	Surgical applian- ces, Medi- cines, drugs etc.	Other goods	TO- TAL
1	2	3	4	5	6	7
1. Gross turnover returned.						
2. Deductions claimed.						
3. Net turnover returned.						
4. Gross turnover determined.						
5. Deductions allowed.						
6. Net turnover determined.						
7. Tax payable on net turnover.						
Declared goods at%						
Special goods at%						
Ready made gar- ments at.....%						
Do at.....%						

Surgical appliances,
Medicines, drugs,
etc. —
Other goods at
..... %

Total :

8. Less rebate at
the rate of 1/2 if
admissible.

Balance dues.

9. Amount already
paid.

10. Net balance
due.....

11. Total sum
payable

(Rupees
paise) only

Assessed under section

on

Superintendent of Taxes.

FORM—VII
ASSESSMENT ORDER SHEET
(See rule 26)

(1) Name of Dealer (with complete address)

Circle

(2) Registration Certificate No

(3) Branches

- a)
- b)
- c)
- d)

- (4) Shares - (a) Partners (their names with shares) :
 (b) Members (their names with shares) :
- (5) Gross turnover returned -
 (a) Special Goods -
 (b) Declared goods -
 (c) Readymade garments
 (d) Surgical appliances,
 Medicines, drugs, etc.
 (e) Other goods
- (6) Books produced -
- (7) Section and sub-section under which assessment made -

Date	Assessment Order
------	------------------

FORM-VIII
NOTICE OF DEMAND
 (See rule-49)

To

.....

It is notified that for the return period ending on the sum of Rs..... as specified overleaf, has been determined as payable by you on account of tax and penalty.

2. You are required to pay the amount on or before the
 to the

Treasury Officer.
 Sub-Treasury Officer.
 State Bank of India.
 Reserve Bank of India,
 When you will be granted a receipt.

at

3. A challan in quadruplicate is enclosed herewith for the purpose. You are required to send one copy of the required challan to this office immediately after the payment of the amount.

4. If you do not pay the amount of tax on or before the date specified above, you shall be liable to pay further interest with effect from the date commencing after the expiry of the date aforesaid in accordance with the provisions of Section 40 read with rules 51 and 52.

5. You are further informed that unless the total amount due including the penalty and the interest is paid by the above date, steps will be taken for the recovery of the whole amount in accordance with the provisions contained in Schedule IV attached to the Act.

6. The above demand may be paid by Bank Draft or Cheque to the Superintendent of Taxes as payee.

Date

Superintendent of Taxes

Delete inappropriate words.

Address.

OVERLEAF OF FORM VIII

Circle

Name of dealer Registration Certificate.

No Address Return Period

Turnovers & deductions	Declared goods	Special goods	Ready-made garments	Surgical appliances, Medicines, drugs etc.	Other goods	TOTAL
1	2	3	4	5	6	7
1. Gross turnover returned.						
2. Deductions claimed.						
3. Net turnover returned.						
4. Gross turnover determined						
5. Deductions allowed						
6. Net turnover determined.						

1	2	3	4	5	6	7
7. Tax payable on net turnover.						
Declared goods at %						
Special goods at %						
Ready-made garments at %						
Do at %						
Surgical appliances, Medicines, drugs, etc.						
Other goods at %						
Total :						
8. Less rebate at the rate of 1/2 if admissible.						
Balance dues.						
9. Amount already paid						
10. Net balance due.						
11. Total sum payable (Rs.... paise) only						

Assessed under section
on

Superintendent of Taxes.

FORM-X

REGISTER OF DEMAND, ASSESSMENT AND COLLECTION
(See rule-58)

Month		Financial Year		Return period ending on	
		Net turnover.		Demand	
		Returned		Determined	
1	Thana				
2	Serial Number				
3	Index Number				
4	Name of dealer				
5	Declared goods				
6	Special goods				
7	Ready-made garments				
8	Surgical appliances, Medicines, drugs, etc.				
9	Other goods				
10	Special goods				
11	Declared goods				
12	Ready-made garments.				
13	Surgical appliances, Medicines, drugs, etc.				
14	Other goods				
Rs.p	15 Demand (before deduction of advance)				
Rs.p	16 Advance.				
Rs.p	17 Net due (13-14)				
Rs.p	18 Penalty (interest)				
Rs.p	19 Composition money				
Rs.p	20 Total (15, 16, 17)				
Rs.p	21 Amount				
23	REMARKS.			Collection	

FORM XIII

**Form of Appeal to the Board under Section 34 of the Mizoram
Sales Tax Act, 1989
(See rule 43)**

To.

The

.....

The..... day of.....19.....

- | | |
|---|--------------|
| (a) Date of order appealed against | ..... |
| (b) Name and designation of the Officer
who passed the order | |
| (c) Period of assessment | ..... |
| (b) (i) Amount of tax assessed | ..... |
| (ii) Amount of penalty imposed | ..... |
| (iii) Amount of interest determined | ..... |
| | Total |
| (e) (i) Amount of tax admitted | ..... |
| (ii) Amount of interest admitted | ..... |
| | Total |
| (f) (i) Amount of tax in dispute | ..... |
| (ii) Amount of penalty in dispute | ..... |
| (iii) Amount of interest in dispute | ..... |
| | Total |

The petition ofProprietor/Partner/Director/Manager/Principal officer of
the business known as.bearing registration certificate number.....
.....whose only/chief place of business is situated at
Sheweth as follows :

- Under the Mizoram Sales Tax Act, 1989, your petitioner has been assessed for taxable turnover for Rs.....for special goods and a taxable turnover of Rs.....for remaining goods for the period fromto
- Under Section 22 of the Mizoram Sales Tax Act, 1989, a penalty of Rs..... has been imposed on your petitioner.
- Under Section 40 of the Mizoram Sales Tax Act, 1989, interest of Rs..... has been determined in respect of your petitioner.

4. The notice of demand which your petition received on is attached hereto.....
5. A copy of the order appealed against is attached.
6. Your petitioner's gross turnover and net turnover according to the provision of the Act for the period from to were as under.

Gross turnover

- | | | |
|----|--|-----|
| a) | Special goods | Rs. |
| b) | Declared goods | Rs. |
| c) | Readymade garments | Rs. |
| d) | Surgical appliances,
Medicines, drugs, etc. | Rs. |
| e) | Other goods | Rs. |

Net turnover—

- | | | |
|----|--|-----|
| a) | Special goods | Rs. |
| b) | Declared goods | Rs. |
| c) | Readymade garments, | Rs. |
| d) | Surgical appliances,
Medicines, drugs, etc. | Rs. |
| e) | Other goods | Rs. |

7. Such turnover was the whole turnover of your petitioner during the period.
Your petitioner had no other turnover either taxable or otherwise during the period.
8. Your petitioner has made a return of his turnover to the office of the under Section 15 of the Act and has complied with all the terms of the notice served on him by the under Section 16 of the Act.
9. Being aggrieved by the afore-mentioned order of your petitioner begs to prefer this appeal petition on the following among other.

GROUND S

(Here enter the grounds on which you rely for the purpose of this appeal petition)

10. 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 cancelled and/or remanded to for re-assessment or that the order of the imposing a penalty of Rs and or interest of Rs upon your petitioner may be set aside.

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

Signed—

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

FORM—XVI

Form of appeal against an order of assessment under Section 16 or Section 18 or/and against an order of penalty under Section 22 of the Mizoram Sales Tax Act, 1989.

(See rule-32)

To

The

.....

The.....day of.....19.....

(a) Date of order appealed against

(b) Name and Designation of the officer who passed the order
.....

(c) Period of assessment from to

(d) (i)	Amount of tax assessed	Rs.
(ii)	Amount of penalty imposed	Rs.
(iii)	Amount of interest determined	Rs.

(e) (i)	Amount of tax admitted	Rs.
(ii)	Amount of interest admitted	Rs.

(f) (i)	Amount of tax in dispute	Rs.
(ii)	Amount of penalty in dispute	Rs.
(iii)	Amount of interest in dispute	Rs.

The petition of Proprietor/Partner/Director/Manager/Principal Officer of the business known as.. bearing registration certificate number whose only/chief place of business in the district of is situated at.....
..... Post Office.

Sheweth as follows :-

1. Under the Mizoram Sales Tax Act, 1989 your petitioner has been assessed for taxable turnover of Rs..... or special goods and a taxable turnover of Rs.....for remaining goods for the period from to

2. Under Section 22 of the Mizoram Sales Tax Act, 1989 a penalty of Rs..... has been imposed on your petitioner.

3. Under Section 40 of the Mizoram Sales Tax Act, 1989, interest of Rs..... has been determined in respect of your petitioner.

4. The notice of demand which your petitioner received on is attached hereto.
5. A copy of the order appealed against is attached.
6. Your petitioner's gross turnover and net turnover according to the provision of the Act for the period from to were is under.

Gross turnover —

(a) Special goods	.....	Rs.
(b) Declared goods	.....	Rs.
(c) Ready-made garments	.....	Rs.
(d) Surgical appliances, Medicines,	.....	Rs.
(e) Other goods	.....	Rs.

Net turnover —

(a) Special goods	.....	Rs.
(b) Declared goods	.....	Rs.
(c) Ready-made garments	.....	Rs.
(d) Surgical appliances Medicines,	.....	Rs.
(e) Other goods	.....	Rs.

7. Such turnover was the whole turnover of your petitioner during the period.
Your during
the period.
8. Your petitioner has made a return of his turnover to the office of
under Section 15 of the Act and has complied with all terms of the notice
served on him by the under
9. Being aggrieved
begs to prefer this appeal petition on the following among other.

G R O U N D S

(Here enter the grounds on which you rely for the purpose of this appeal petition)

10. Your petitioner,
he may be declared not to be chargeable under the Act or that the assessment
may be cancelled and/or
order of theimposing a penalty
of Rs..... upon your petitioner may be set aside.

I,..... the petitioner named in the above petition, do hereby declare that what is stated herein is true to the best of my information and belief and that all taxes and interest admitted to be due in respect of the order of assessment appealed against has been paid by Treasury Challan No.....
..... Dated.....

Signature.....

Designation

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

Note — Strike out whichever is not applicable.