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## **EXTRA ORDINARY**

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#### **NOTIFICATION**

No.G.27032/1/92-TAX/Pt, the 2nd June, 2000. In exercise of the powers conferred by section 60 of the Mizoram Sales Tax Act, 1989 (Act No. 8 of 1989), 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 Sales Tax (Amendment) Rules, 2000.
- (2) It extent to the whole of Mizoram.
- (3) It shall come into force from the date of publication in the Official Gazette.

2. **AMENDMENT OF RULE 25.** — In the Mizoram Sales Tax Rules, 1990 (hereinafter referred to as the principal Rules), in rule 25, the provision of clause (a) shall be deleted.

3. **AMENDMENT OF RULE 29.** — In rule 29 of the principal Rules, for the words "Assistant Commissioner of Taxes (Appeals)", the words Deputy Commissioner of Taxes (Appeals)" shall be substituted.

(2) In the proviso to Rule 29, for the words "Assistant Commissioner of Taxes", the words "Deputy Commissioner of Taxes" shall also be substituted.

4. **AMENDMENT OF RULE 30.** — In rule 30 of the principal Rules, for the word "Assistant Commissioner", the words "Deputy Commissioner of Taxes (Appeals)".

5. **AMENDMENT OF RULE 95.** - In rule 95 of the principal Rules, in sub-rule (3), between the words "transport" and "goods", the words "notified" shall be inserted.
6. **ADDITION OF NEW RULES** - After rule 98, the following Rules shall be added, namely -

**"99. MANNER OF ISSUE OF CLEARANCE CERTIFICATE TO A DEALER FOR RECEIVING PAYMENTS WITHOUT DEDUCTION AT SOURCE FOR EXECUTION OF WORKS CONTRACT, -**

(1) Where a dealer requires a clearance certificate under sub-section (2) of section 15B for the purpose of receiving payment from a contractee without deduction of any amount at source from the payment as required to be made under sub-section (1) of section 15A, he shall make an application in form XXV in duplicate containing a declaration mentioned in sub-rule (2), duly verified and signed to the appropriate assessing authority for issue of a Clearance Certificate.

(2) The dealer shall make a declaration in the application made under sub-rule (1) that he has no liability to pay tax for execution of works contract under section 3 or he has paid such tax due from him.

(3) If the appropriate assessing authority is satisfied that the application is in order and the declaration made by the dealer in his application is correct, such authority shall issue a clearance certificate in Form XXV to such dealer.

(4) A clearance certificate issued under sub-rule (3) shall be valid for a period of six months from the date of order for issuing such certificate, and the period of validity shall be specified in such certificate over the signature and seal of the appropriate assessing authority.

(5) A copy of the clearance certificate so issued shall be retained by the appropriate assessing authority for his record.

(6) Where the authority referred to in sub-rule (3) does not issue a clearance certificate to a dealer under sub-rule (3), such authority shall, after giving him an opportunity of being heard, reject his application within ten days from the date of receipt of such application for reasons to be recorded therefor and intimate him in writing accordingly.

**100. MANNER OF ISSUE OF CLEARANCE CERTIFICATE TO DEALERS FOR PURPOSES OTHER THAN THAT OF RULE 99. -**

(1) Where a dealer requires a clearance certificate under sub-section (1) of section 15B for purposes other than the purpose of receiving payment from a contractee without deduction of any amount at source for execution of works contract under section 15A, such dealer shall make an application in Form XXIV

in duplicate containing therein a declaration in terms of clause (i), clause (ii) and clause (iii) of the said sub-section duly verified and signed to the appropriate assessing authority with a prayer to issue a clearance certificate to him for the purposes and in the manner referred to in that sub-section.

(2) If the appropriate assessing authority is satisfied that the application is in order and that the declaration made by a dealer in his application under sub-section 15B is correct, such authority shall issue such dealer a clearance certificate in Form XXIV in accordance with sub-section (1) of that section.

(3) A clearance certificate issued under sub-rule (2) shall be valid for twelve months from the date of order for issuing such certificate and the period of validity shall be specified in such clearance certificate over the signature and seal of the appropriate assessing authority.

(4) A copy of the clearance certificate so issued shall be retained by the appropriate assessing authority for his record.

(5) Where the appropriate assessing authority does not issue a clearance certificate to a dealer under sub-rule (2), such authority shall, after giving the dealer an opportunity of being heard, reject his application within fifteen days from the date of receipt of such application for reasons to be recorded thereon and intimate him in writing accordingly.

#### 101. DEPOSIT OF THE AMOUNT TOWARDS PAYMENT OF TAX FOR WORKS CONTRACT DEDUCTED AT SOURCE.-

(1) Where a deduction of an amount towards payment of tax in respect of any works-contract is made at source by a Government, authority or person under sub-section (1) of section 15A from any dealer, the person making such deduction for such Government, authority or for himself shall, within ten days from the expiry head of account through challan into a Government Treasury the total amount so deducted from the dealer during the immediate preceeding month.

(2) Challan shall be obtainable at any Government Treasury or at the Office of the Superintendent of Taxes.

(3) A separate challan shall be prepared for each dealer in quadruplicate and signed by the person making such deposit.

(4) The challan shall specify the name, designation, and address of the person making deposit of the amount referred to in sub-rule (1) and mention therein the department of the Government or the authority of the person on whose behalf such deposit is made.

(5) On deposit of the amount referred to in sub-rule (1), a copy of the receipted challan shall be retained by the Government Treasury, one copy of such receipted challan shall be sent to the Commissioner and the other two copies of such receipted challan shall be returned to the person who deposits such amount under sub-rule (1).

(6) Notwithstanding anything contained in sub-rules (1), (2), (3), (4) and (5) where deduction of any amount towards tax is made under sub-section (1) of section 15A and the person making such deduction adopts, "public works system of accounting", such person shall, within ten days from the expiry of the Gregorian calendar month during which such deduction is made incorporate the sum so deducted in the "monthly divisional statement" and send the said statement to the Accountant General, Mizoram etc. for transfer of the sum to the account under the appropriate head of account and after such transfer, it shall be deemed to have been deposited under sub-section (2) of section 15A.

(7) On transferring deposit of the amount referred to in sub-rule (1), a copy of the "monthly divisional account statement" showing the total amount of tax deducted during such month as referred to in the said sub-rule, shall be sent to the Commissioner within forty five days from the date immediately after the date of expiry of the calendar month reckoned according to the English calendar during which deduction is made and the other copy shall be retained by the person who deposits such amount.

#### 102. ISSUE OF CERTIFICATE OF DEDUCTION OF THE AMOUNT TOWARDS PAYMENT OF TAX ON WORKS CONTRACT.

The person who deducts and deposits any amount towards payment of tax in respect of works-contract under sub-rule (1) of rule 101 shall, within fifteen days from the date of deposit issue a Certificate of deduction in Form XXVI in respect of such deduction.

#### 103. SCROLL FOR DEPOSIT OR TRANSFER OF THE AMOUNT DEDUCTED AT SOURCE TO BE SENT TO THE COMMISSIONER.

The person who deducts the amount towards payment of tax in respect of works contract under sub-section (1) of section 15A and deposits such amount under sub-rule (1) of rule 101 or transfers such amount under sub-rule (6) of the said rule, as the case may be, shall within forty five days from the date immediately after the expiry of the calendar month reckoned according to the Gregorian calendar during which such deduction is made, send to the Commissioner :

(a) a scroll in Form XXVII in respect of a month specifying therein, inter alia, the amount deducted under sub-rule (1) of rule 101 or deducted and transferred under sub-rule (6) of the said rule, as the case may be, from each dealer during such month, the name and address of each dealer from whose payment of such amount has been deducted, number of certificate of registration under the Act, if any, of deduction issued to each dealer, and

(b) a copy of the certificate of deduction issued to each dealer and

(c) a copy of the receipted challan in proof of payment of the amount deposited during each month into the appropriate Government Treasury or a copy of the monthly divisional account statement referred to in sub-rule (7) of rule 101".

7. ADDITION OF NEW FORMS.— In the principal Rules, after Form XXIII, Forms XXIV, XXV, XXVI and XXVII shall be added, namely—

**THE MIZORAM SALES TAX RULES, 1990  
FORM XXIV**

Application for clearance certificate under section 15B (1) of the Mizoram Sales Tax Act, 1989.

(See rule 100)

To

The Superintendent of Taxes

.....

.....

Sir,

I request you a certificate under sub-Section (1) of section 15B of the Mizoram Sales Tax Act, 1989 be granted to me.

I give below the necessary particulars :—

1. Full name and address of the applicant :
2. Name and style of the Business in Mizoram (a)  
in which the applicant is interested as  
proprietor/partner/Karta (b)  
etc. together with address and (c)  
certificate of registration No. if any : (d)
3. (i) Last half year upto which sales tax returns accompanied with challan showing payment of tax have been furnished :
- (ii) Period upto which last assessment has been made :
- (iii) Balance of tax, penalty and interest not yet paid under :—
  - (a) The Mizoram Sales Tax Act, 1989.
  - (b) The Central Sales Tax Act, 1956.
- (iv) Whether the business on which the assessment has been made for which returns are due has been or being liquidated/wound up / dissolved/ partitioned or declared insolvent, as the case may be :
- (v) Whether sales tax returns are overdue and if so, for what periods with an estimate of the tax payable for such periods and the amount if any, paid towards such tax.

**\*\*4.** Particulars, if the business is carried on by the applicant as a transferee :

Name & Style of the business transferred.	Address	Registration certificate No.	Amount of unpaid Sales Tax.	Mode of transfer
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**5.** Name and address of branches, if any :

**\*\*6.** Date of commencement of business :

**\*\*7.** Particulars, of proprietor/partner :

Name	Father's Name and address.	Residential Address.	Permanent Address.
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**8.** Particulars of any other business with which the applicant is connected :

Name of Firm.	Address	Certificate of registration No.	Amount of unpaid sales tax of the Firm.	Connected in the capacity of
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**\*\*9.** (i) Nature of business (whether manufacturer, importer, reseller or contractor) :

(ii) Nature of goods dealt in :

(iii) Gross turnover of the business from commencement.

Year/Period

Amount  
Rs.

**\*\*10.** Details of books of accounts maintained :

**\*\*11.** Whether any sales tax is payable by him in respect of this business :

**\*\*12.** Whether the applicant has incurred any liability to pay tax :

I declare that to the best of my knowledge and belief, the information furnished above is correct, complete and is truly stated.

Place :  
Date :

Signature of the applicant :  
Status.

### Certificate of Clearance.

The particulars set out above are verified and it is certified that the \*above mentioned applicant ..... :

\*has no liability to pay tax or has not defaulted in furnishing any return together with the receipted \*challan showing payment of tax payable under the Mizoram Sales Tax Act, 1989 or the Central Sales Tax Act, 1956.

\*has not defaulted in making payment of tax otherwise payable by, or due from him under the Mizoram Sales Tax Act, 1989, or the Central Sales Tax Act, 1956, or

\* has made satisfactory provision for securing the payment of tax by furnishing bank guarantee in favour of the Commissioner, or by..... ( Specify details of security, if any ).....

This certificate is valid for a period of twelve months from——— ( date of order)

Place : Signature of Superintendent of Taxes.

Date :

- Note :
1. The application should be signed by the proprietor of the business; or in the case of a firm, by one of its partners or in the case of a business of a Hindu undivided family, by the Karta of the family; or in the case of a company incorporated under the Companies Act, 1956, by a Director or Principal Officer thereof, or in the case of Government, by a duly authorised officer, or in the case of any other association of individuals, by the Principal Officer managing the business.
  2. The items marked with \*\*need not be filled in by a dealer who is registered under the Mizoram Sales Tax Act, 1989 or the Central Sales Tax Act, 1956.

---

\* Strike out whichever is not applicable.

### THE MIZORAM SALES TAX RULES, 1990 FORM XXV.

Application for clearance certificate under section 15B (2) of the Mizoram Sales Tax Act.

( See rule 99 )

To  
The Superintendent of Taxes

.....

.....

Sir,

I request that a certificate under sub-section (2) of section 15B of the Mizoram Sales Tax Act, 1989 be granted to me. I require the certificate for receiving payment for execution of a works contract.

\* I am not liable to pay tax under section 4 (1) (c) of the said Act/I have paid tax payable by, or due from me under section 4(1)(c) of the said Act.

I give below the necessary particulars :-

1. Full name and address of the applicant :
2. Name and address of the business of the applicant :
3. Name and address of branches, if any, of the business :
4. Particulars of proprietor/partner of the business :
  - (a) Name :
  - (b) Father's Name :
  - (c) Residential Address :
  - (d) Permanent Address :

5. Details of books of account maintained.

6. Particulars of works for which the certificate is necessary :-

Name of the Contractee.	Contract No.	Date	Value of contract.
1	2	3	4

I hereby declare that the particulars furnished heretofore are true to my knowledge and belief.

Place :

Signature of the applicant.

Date :

Status : .....



Certificate of clearance.

The particulars set out above are verified and it is certified that the above mentioned applicant has \_\_\_\_\_

- \* No liability to pay tax under section 4(1) (c) of the Mizoram Sales Tax Act, 1989.
- \* paid tax payable by, or due from him under section 4(1)(c) of the Mizoram Sales Tax Act, 1989.
- \* This certificate is valid for a period of six months from \_\_\_\_\_ (date of order)

Place : \_\_\_\_\_ Signature of the Superintendent of Taxes

Date : \_\_\_\_\_

**THE MIZORAM SALES TAX RULES, 1990  
FORM XXVI**

**Certificate of deduction from payment for execution of works contract.**

( See rule 102 )

Serial No.....

This is to certify that a sum of Rs. .... (in figures) (Rupees.....  
..... (in words) has been deducted from the payment made to .....  
..... (name of dealer) of ..... (address) holding certificate  
of registration No..... (if any) against his bill No..... dated .....  
for Rs. .... (in words) drawn on ..... (date) for execution  
by him of the works contract, details of which are given below.

The sum so deducted has been deposited by the undersigned in accordance  
with rule 101 (1) into the \*Government Treasury at ..... on .....  
for Rs. .... (in figures) (Rupees .....  
(in words).

In accordance with the provisions of rule 101 (6), the sum so deducted has  
been incorporated in the monthly divisional account statement and the same has  
been sent to the Accountant General, Mizoram etc. for transfer of the sum to  
the account under the Head of account ..... by the undersigned on .....  
(date) vide Memo No. .... dated ..... for Rs. ....  
(in figure) Rupees ..... (in words).

## Details of the works contract

Name of the contractee.	Description	Gross Value	Period of execution of works contract for which payment is made.
1	2	3	4

Seal

Signature .....

Date.....

Name and designation of the person signing the certificate.  
.....

\*Copy forwarded to the Commissioner of Taxes, Mizoram for necessary action.

Seal

Signature .....

Date.....

Name and Designation .....

\*Strike out whichever is not applicable.

THE MIZORAM SALES TAX RULES, 1990  
FORM XXVII

( See Rule 103 )

Total.....

Certified that the total amount of deduction of Rs..... (in figure)  
(Rupees.....) (in words) shown hereinabove has been deposited by me in accordance with rule 101 into the Government Treasury at .....  
..... on ..... (date) under challan No.....  
a copy of which is attached.

\*Certified that the total amount of Rs..... (in figure) (Rupees ..... (in words) shown hereinabove has been incorporated in the monthly divisional account statement and the same has been sent to the Accountant General Mizoram etc..... for transfer of the sum to the account under the head of account..... by the undersigned in accordance with rule 101(6) on..... (date) vide Memo No..... dated ..... for Rs..... (in figures) (Rupees ..... (in words) a copy of which is attached.

Certified also that the certificate/certificates of deduction mentioned is/are attached.

The Statement made herein are true to the best of my knowledge and belief.

Seal

Signature .....  
Name and designation of the person  
making the deduction .....

Date.....

8. SUBSTITUTION OF FORM-I - In the Principal Rules, for Form-I, the following form shall be substituted, namely :

### THE MIZORAM SALES TAX RULES, 1990 FORM - I

#### Application for Registration ( See Rule 6 and 7 )

To.

The Superintendent of Taxes..... I, .....  
Son of ..... on behalf of the dealer carrying on business  
whose particulars are given below, hereby apply for registration under section  
..... of the Mizoram Sales Tax Act, 1989.

1. Name and style and full postal address of the dealer (if there is trade name, the trade name shall also be given alongwith telephone No. if any).
2. Name and address of the manager of the business, if a manager has been so appointed.
3. Name, address and status of the person who signs this application (as regards status, state whether manager, director, partner etc.).
4. Name and full postal address of the principal place of business in the State with particulars of building name and number, ward name and number, road name, street name etc.

5. Name and full postal address of all other places of business in the State with particulars of building name and number, ward name and number, road name, street name etc. of each such place of business.
6. Name and full address of all other places of business outside the State with full details as required under Col. 5.
7. Complete list of warehouse/godowns in the State in which the goods relating to the business are stored and address of every such warehouse, godown.
8. Date of commencement of business.
9. The language in which the accounts are maintained.
10. The accounting year followed by the dealer.
11. Whether dealer is a proprietor, firm, company, society, club, association of persons, Hindu undivided family, Government department, public sector undertaking etc. (give full details)
12. Name (s) and address (es) of the proprietor, partners, members, directors, all persons having any interest in the business with the following particulars.

Sl. No.	Name	Father's Name	Age	Permanent postal Address.
1	2	3	4	5

Present postal address	Extent of interest	Signature
6	7	8

13. Particulars including number and date of central sales tax registration certificate, if any, held by the dealer with the name of the Office from where such certificate has been obtained.
14. Particulars relating to registration, licence, permission etc. issued to the dealer under any law for the time being in force other than the C.S.T. Act. 1956 ;
15. Whether business is wholly wholesale/mainly wholesale and partly retail/wholly retail or whether manufactures, etc. (here enter the general nature of business conducted by the dealer).
16. (a) ordinarily deal in the following goods :—  
(b) execute works contract in :—  
(c) engage myself/ourselves in the business of transferring the right to use the following goods :—
17. I/We purchase the following class/classes of goods.  
(a) for resale in the State :—  
(b) for use in the execution of works contract :—  
(c) for use in the business of transferring the right to use :—  
(d) for use as containers and packing materials of goods for sale in the State :—  
(e) for sale in the course of inter-state trade or commerce :—  
(f) for use in the manufacture or processing of other goods :—
18. I/We manufacture, produce or process the following class/classes of goods for sale :—
19. I/We import the following class/classes of goods from outside :—  
(a) (i) India, (ii) Mizoram :—  
(b) for resale in the course of inter-state trade or commerce :—  
(c) for use in the execution of works contract :—  
(d) for use in the business of transferring the right to use :—  
(e) for use as containers and packing materials of goods for sale :—  
(f) for use in the manufacture or processing of goods :—

20. The turnover of the year proceeding that to which the application is submitted (Furnish detail of each category of goods) :—
21. Actual turnover of the year upto the date of submission of the application (with details of each category) :—
22. The estimated turnover of the year in which the application is submitted (furnish details, if any) :—
23. Full address (es) of manufacturing/processing units, if any.
24. Permanent account No. under the Indian Income-tax Act, if any, with name of office, ward No. etc.
25. Particulars of the Bankers, if any, with the following particulars :—

Sl. No.	Name & Address of the Bank.	Name of Account.	Account No.

26. Whether member of any association ?  
If yes, give details.
27. Complete address of the head office is situated outside Mizoram.
28. Complete address of places where books of accounts are kept.
29. Name, address and signature of two witnesses (registered dealer).

Sl. No.	Name & Address	Registration No.	Signature.

I hereby solemnly declare that the above statements are true to the best of my knowledge and belief.

Signature.....

Place.....

Full Name.....

Date.....

Status.....

(FOR OFFICIAL USE BY THE REGISTERING AUTHORITY)

- Signature of the Superintendent of Taxes.**

- \* 1. He is liable to pay tax with effect from :  
2. The status of the business is :

3. Name and address of the proprietor/director, etc.

- (a)
- (b)
- (c)
- (d)
- (e)

4. Location and address of warehouse/godown :

5. Location and address of the manufacturing/  
processing unit :

6. The dealer deals in :

7. The dealer has additional place(s) of business  
noted below :-

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

This certificate is granted subject to the following condition :

- (a) This certificate should be exhibited at conspicuous place within the premises of the business.
- (b) A correct and complete account of the daily transaction should be kept at the place of business.
- (c) The dealer shall offer all facilities for the checking of his stock and shall at all reasonable times, produce for inspection, accounts or other documents and shall furnish fully and correctly any information in his possession as may be required for the purposes of the Act by any officer empowered by the Act in this behalf.
- (d) The prescribed statements and returns should be submitted to the prescribed authority in such a manner and within such time/period as prescribed by the Act/Rules.
- (e) The dealer shall be responsible for all the acts of his manager, agent or servant.
- (f) The dealer shall pay the entire amount of tax collected by him.
- (g) The dealer shall surrender the registration certificate and copies thereof, if any granted to him in the event of cancellation of his registration certificate.

Place .....

Date ..... Superintendent of Taxes.



10. Substitution of Form IV : In the principal Rules, for Form IV: the following Form shall be substituted, namely :-

**THE MIZORAM SALES TAX RULES, 1990**  
**FORM - IV**

Return of Turnover  
( See rule 19 )

Name of the dealer ... .. Return period ending .....  
Address ... .. Registration Certificate No. ....

**P A R T - A**

1. Gross Turnover of sales received or receivable in respect of sales or supply of goods... ..
2. Less :
  - (a) Cash discount allowed (sec. 2 (20) (a) : Rs.....
  - (b) Freight etc. ( sec.2(20) (a) : Rs.....
  - (c) Goods returned (sec. 2 (14) (b) : Rs.....
  - (d) Sales in course of export (Section 3(6) (ii) : Rs.....
  - (e) Sales in the course of inter-state trade or commerce (Section 3(6) (iii)...  
Rs.....
  - (f) Sales of goods exempted under section 6 (1) :  
Rs.....
  - (g) Sales of goods exempted under section 7(1):  
Rs.....
  - (i) Sales of goods exempted under section 7(4)  
Rs .....
- Total of 2 : Rs .....
3. Taxable turnover (1-2) : Rs. ——— (Transferred to parts B to E for levy of tax Schedule-wise. The aggregate of the parts B to E should tally the figures arrived at in this column).

## PART - B

Taxable turnover and tax payable  
thereon as per Schedule - II

(Sec 3 (1) .....  
Turnover of taxable goods .....  
Less turnover of sales on which  
tax have been paid already in  
the State (Subject to the con-  
ditions under proviso to  
Section 2(14) (a) .....  
Less deduction allowed under  
section 4(3) (b) .....  
Net turnover .....  
Tax payable transferred to  
Part F.....

@.....% @.....% @.....%

Rs.....

Rs.....

Rs.....

Rs.....

Rs.....

## PART - C

Taxable turnover and tax payable  
thereon as per Schedule - III

(Section 3 (2) .....  
Turnover of taxable goods .....  
Less turnover of sales on which  
tax have been paid already in  
the State (Subject to the condi-  
tions under proviso to Section 2  
(14) (a).....  
Less deduction allowed under  
section 4 (3) (b) .....  
Net turnover .....  
Tax payable transferred to  
Part F.....

@.....% @.....% @.....%

Rs.....

Rs.....

Rs.....

Rs.....

Rs.....

## PART - D

Taxable turnover and tax payable  
thereon as per Schedule IV

(sec 3 (4) (a)..... %  
Total value of work contract  
received or receivable :  
Less labour charge .....  
Less other charges as per rule.  
Less deduction allowed under  
Section 4 (3) (b).....  
Net turnover.....  
Tax payable transferred to  
Part F.....

Rs.....

Rs.....

Rs.....

Rs.....

Rs.....

Rs.....

Rs.....

## PART - E

• Taxable turnover and tax payable  
thereon as per Schedule V  
(sec. 4 (1) (d))... ..

.....%.....%

Total value received or receivable  
in respect or transfer of the  
right to use any goods for any  
purpose... ..

Rs... ..

Less deduction allowed under  
section 4 (3) (b)... ..

Rs... ..

Net turnover ... ..

Rs... ..

Tax payable transferred to

Part F... ..

Rs... ..

## PART - F

Calculation of total tax and interest payable and paid:

(i) Tax payable as per part-B...

Rs... ..

(ii) Tax payable as per part-C...

Rs... ..

(iii) Tax payable as per part-D...

Rs... ..

(iv) Tax payable as per part-E...

Rs... ..

• (v) Total tax payable... ..

Rs... ..

(vi) Tax paid vide... ..

Rs... ..

(vii) Balance tax due... ..

Rs... ..

(viii) Interest payable... ..

Rs... ..

(ix) Interest paid vide... ..

Rs... ..

(x) Balance tax and interest... ..

Rs... ..

## DECLARATION

I... .. son of ... ..  
in the capacity of ... .. of M/S ... ..  
do solemnly declare that to the best of my knowledge and belief the information  
given in this return and the annexures accompanying it is correct and complete.

Signature ... ..

Place ... ..

Status of the person signing  
on behalf of M/S ... ..

★ Date ... ..

(Seal)

11. SUBSTITUTION OF FORM-VI :— In the principal Rules, for Form VI; the following form shall be substituted, namely :

**THE MIZORAM SALES TAX RULES, 1990**

**FORM - VI**

(See Rule - 26)

**Assessment Order Form (Reverse)**

Circle ..... Registration

Certificate No. ....

Name of the dealer : .....

Address : .....

Return period : .....

II	III	IV	V
----	-----	----	---

Taxable Turnover Returned :

Taxable Turnover Determined :

Less deduction allowed :

Taxable Turnover :

Tax Payable :

Total Tax Payable :

Interest Payable :

Penalty imposed u/s..... :

Total dues payable :

Amount already paid :

Balance due :

Assessed u/s.....on.....

Superintendent of Taxes

12. SUBSTITUTION OF FORM VII : In the principal Rules, for Form VII; the following Form shall be substituted, namely :—

**THE MIZORAM SALES TAX RULES, 1990**

**FORM—VII**

(See rule 26)

# ASSESSMENT ORDER SHEET

1. Name of the dealer (with complete address) : \_\_\_\_\_Circle\_\_\_\_\_
2. Registration Certificate No. : \_\_\_\_\_
3. Period : \_\_\_\_\_
4. Branches : \_\_\_\_\_
5. Gross Turnover returned : \_\_\_\_\_
6. Books of accounts produced : \_\_\_\_\_
7. Section and sub-section under which assessment made : \_\_\_\_\_

Date:	Assessment	Order

13. **SUBSTITUTION OF FORM-X :** In the principal Rules, for Form X ; the following Form shall be substituted, namely :—

## THE MIZORAM SALES TAX RULES, 1990

**FORM-X**

(See Rule 58)

### Register of Demand, Assessment and Collection.

Month.....Year.....Return period ending on.....

Area	Sl. No.	Regn. No.	Name of the Dealer.
1	2	3	4

## DEMAND

Demand before deduction of advance tax	Advance	Net Demand	Interest	Penalty	Composition money	Total (7-11)	Amount
5	6	7	8	9	10	11	12

## COLLECTION

Challan No. & Date	Remarks.
13	14

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