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NOTIFICATION

No.DCA.R-17/85/P, the 6th December, 2000. In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India, the following Regulation of the Lai Autonomous District Council which received the assent of the Governor of Mizoram is hereby published for general information.

THE LAI AUTONOMOUS DISTRICT COUNCIL (REVENUE ASSESSMENT) REGULATION, 2000 (Passed by the Lai Autonomous District Council and received the assent of the Governor of Mizoram on 17th November, 2000).

P.Chakraborty,
Secretary to the Government of Mizoram,
Lai District Council Affairs Deptt.

"A BILL"

Whereas it is expedient to provide for the levy and collection of certain taxes and tolls on persons residing in the Lai Autonomous District Council's area.

And whereas under sub-paragraph (4) of paragraph 8 of the Sixth Schedule to the constitution of India the District Council for an Autonomous District is empowered to make regulations for the levy and collection of taxes on lands, buildings and tolls on persons resident in the District.

Now, therefore, in exercise of the said powers and all other powers enabling it in that behalf, the Lai Autonomous District Council is pleased to make the following regulation in the Fifty-first year of the Republic of India as follows.

1. Short title, extent and commencement :—

- (1) This Regulation may be called the Lai Autonomous District Council (Revenue Assessment) Regulation, 2000.
- (2) It shall extend to the entire area of the Lai Autonomous District.
- (3) It shall come into force at once.

2. Definition — In this Regulation, except where it is otherwise expressly provided for or the context otherwise requires—

- a) "District" means the Lai Autonomous District;
- b) "District Council" means the Lai Autonomous District Council;
- c) "Executive Committee" means the executive Committee of the Lai Autonomous District Council;
- d) "Flying trader" means any person who sells commodities in the street or door to door within the District;
- e) "Garden" means any land cultivated for fruits, vegetables or other plantations including flowers, trees for timbers and other products;
- f) "Land" includes lands either vacant or occupied within the Lai Autonomous District. It shall also include benefits to arise out of land things attached to the earth or permanently fastened to anything attached to the earth, but shall exclude minerals, minerals oil, natural gas and petroleum;
- g) "Lairam Ngunkhuni" means surcharge imposed by the Lai Autonomous District Council under this Regulation on person other than House Tax payer;
- h) "Nul" means a cultivation along the rivers for plantation of early Crops;
- i) "Secretary" means Secretary to the Executive Committee of Lai Autonomous District Council;
- j) "Stall" means a small standardised business out house run by a vendor;
- k) "Village Council" means a Village Council constituted by the District Council;
- l) "Wet Cultivation" means an area or areas suitable for permanent cultivation or used for such purposes and shall also include terraces for permanent Cultivation;

3. Taxes on Land—

- (1) All lands under wet rice cultivation (WRC/WTe) shall be assessed to an annual tax of Rs. 50/- per Hectare.
- (2) Every Garden which is registered in the Office of the Lai Autonomous District Council shall be assessed to an annual tax Rs. 30/- per Hectare.
- (3) Every Fish Pond, Farm, Quarry which is registered in the Office of the Lai Autonomous District Council under Private Sector shall be assessed to an annual tax as under :—

(a) Quarry	— Rs. 200/- per Hectare.
(b) Farm	— Rs. 100/- per Hectare.
(c) Fish-Pond	— Rs. 100/- per Hectare.

4. House Tax :—

- (1) Building other than those belonging to the Government and the District Council and such other buildings which the Executive Committee may, by order, exempt shall be assessed to an annual tax of Rs. 10/- as house.
- (2) Every stall or shop building shall be assessed to an annual tax of Rs. 50/- for every stall and Rs. 100/- for every shop.
- (3) Any person who resides in his stall or shop shall be assessed to Rs. 10/- as house tax in addition to stall tax of Rs. 50/- and shop tax Rs. 100/-

5. Trade Licence :—

- (1) Any person who carries in a trading business on open street within the jurisdiction of the Lai Autonomous District Council or in his house or occupying another shop or stall should take permission in the form of Trade Licence from the competent authority by paying Rs. 150/- for one year as Trade Licence fee and shall be renewed before the expiry of his Licence by paying Rs. 100/-.

Provided that any person who has a shop or stall pass need not take Trade Licence.

- (2) Flying trader :— Any person who sells commodities shall obtain a temporary trading Licence for a period not exceeding three months from the council Authority by paying Rs. 120/-
- (3) Any person who contravenes sub-section (1) and (2) of section 5 above shall be punishable with a fine not exceeding Rs. 1000/- at a time.

6. Taxes on Building :—

- (1) Every multiple storey pucca-building let out shall be assessed to an annual tax of Rs. 50/- per floor in addition to house tax, stall or shop tax.

- (2) Every Multiple storey semi-pucca building let on an annual tax or stall tax.

- (3) Every Kutcha house let out shall be assessed to an annual tax 10/- per houses.

7. Lairam Ngunkhuai :-

Lairam Ngunkhuai of Rs 20/- annually shall be levied from person or persons other than House Tax payer within by the Executive

8. Auction

- (1) Plot or Nul shall be auctioned to cuti of one calendar year.

- (2) The Choice of Nuls for bidders shall be in the order of the amount of bid offered by the officer authorised in this behalf.

9. Preparation of Assessment :-

- (1) The Executive Committee of January and February list of House Building, Shops, Stalls, Gardens, Wet Cultivations, Fish purpose of assessment of taxes for the ensuing Financial Year in the manner it considers appropriate.
- (2) It finishing and collection respect of correct figure of the required information in respect different items ment

10. Collection of taxes :-

- (1) All taxes collected in the month of September every year.
- (2) All the collection taxes.
- (3) Any person who fails to Regulation

11. Submission of taxes to the

- (1) All the taxes collected be submitted to the Office of the

- ♦ (2) Any person who fails to pay any of the taxes leviable by or under this Regulation within the said period shall be declared defaulter.

12. Power of Remission. —

- (1) The Executive Committee shall have the power to remit any of the taxes under unavoidable circumstances.
- (2) The Executive Committee may exempt, for any period considered necessary, any person from payment of any taxes from property or another reasons considered to be sufficient cause for such exemption.

13. Record of taxes. —

All the taxes and tolls collected shall be entered in a Register to be maintained chronologically in the Office of the District Council. Each entry shall be duly attested by the Secretary or any Officer authorised by him in writing by affixing his signature and date.

14. Penalty. —

- ♦ (1) In default of payment of any taxes payable by a person under this Regulation within the period mentioned in sub-section (1) of section 10 above, the defaulter shall be required to pay the amount due from him by confiscation of his properties of equal value even to the extent of cancellation of his pass, unless the defaulter pays the due within a prescribe date fixed by the Executive Committee.
- (2) If the defaulter still refused to clear his dues the Executive Committee shall have the power to requisition the services of the regular police by applying to the Deputy Commissioner, who on receipt of such application, shall immediately arrange such necessary help.

15. Repeal and Saving. —

- (1) The provision of the Pawi Autonomous District Council (Revenue Assessment) Regulation, 1975 is hereby repealed.
- ♦ (2) Notwithstanding the repeal, all actions taken or proceeding made under the said Regulation shall be deemed to be action taken or proceeding made under this Regulation.

STATEMENT OF OBJECTS AND REASONS

The Pawi Autonomous District Council (Revenue Assessment) Regulation 1974 is now out dated in view of the improved Economic status of the General Public, the rates of collection of Revenue Taxes is therefore very much shortoff present day circumstances with the devaluation of currency and the rising prices of commodities in the market suitable increase in the rate of Taxation has become warranted.

Hence this Bill

Sd/- Chief Executive Member,
Lai Autonomous District Council, Lawngtlai.

Certified that the above bill was passed by the Lai Autonomous District Council in its Monsoon Session held on 2/8/2000.

And in authentication whereof I put my signature this fourth day of August, Two Thousand Anno Domini.

Sd/- B. Thanchunga,
Chairman,
Lai Autonomous District Council,
Lawngtlai : Mizoram.

I assent to this Regulation

Dated Aizawl
the 17th November, 2000.

Sd/-
(A. PADMANABAN)
Governor : Mizoram.