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**GOVERNMENT OF MIZORAM**

**LAW DEPARTMENT**

## **NOTIFICATION**

No. MAS. 40/73/12, the 31st March, 1973. — The following Bills introduced in the Mizoram Legislative Assembly on the 30th March, 1973 with Statements of Objects and Reasons are published under Rule 71 of the Rules of Procedure and Conduct of Business in the Mizoram Legislative Assembly for general information.

THE APPROPRIATION ( NO. 2 ) BILL, 1973.

A  
BILL

to provide for the withdrawal of certain sums from and out of the Consolidated Fund of Mizoram to the services for the period from 1st April, 1973 to 31st March, 1974.

Be it enacted by the Legislative Assembly of Mizoram in the Twenty Fourth Year of the Republic of India as follows :-

1. This Bill may be called the Appropriation ( No 2 ) Bill, 1973.

Short title.

2. From and out of the Consolidated Fund of the Union Territory of Mizoram there may be paid and applied sums not exceeding those specified in column 3 of the schedule amounting to the sum of Rupees Twenty three crores sixty two lakhs and eighty one thousand only towards defraying the several charges which will come in course of payment during the financial year 1973 - 1974 in respect of the services specified in column 2 of the Schedule.

Issue of Rs. 23,62,81,000/- out of the Consolidated Fund of the Union Territory of Mizoram for the Financial Year 1973-1974.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union Territory of Mizoram by the Act shall be appropriated for the services and purposes expressed in the schedule in relation to the period from 1.4.73 to 31.3.1974.

Appropriation

**THE SCHEDULE**

Grant No.	Services and purpose (Major Head)	Sums not exceeding		TOTAL
		Voted by the Assembly	Charged on the Consolidated Fund.	
1.	LAND REVENUE	12,00,000/-	—	12,00,000/-
3.	TAXATION ON MOTOR VEHICLES	99,000/-	—	99,000/-
6.	STAMPS	25,000/-	—	25,000/-
8.	INTERESTS	—	10,00,000/-	10,00,000/-
8.	PARLIAMENT STATE/UNION- TERRITORY LEGISLATURE	10,16,000/-	63,000/-	10,79,000/-
9.	GENERAL ADMINISTRATION	1,08,52,000/-	15,98,000/-	1,24,50,000/-
10.	ADMINISTRATION OF JUSTICE	4,77,000/-	—	4,77,000/-
11.	JAIL	6,78,000/-	—	6,78,000/-
12.	POLICE	1,56,44,000/-	—	1,56,44,000/-
13.	MISC. DEPARTMENT	41,77,000/-	—	41,77,000/-
14.	EDUCATION	2,09,54,000/-	—	2,09,54,000/-
15.	MEDICAL	49,87,000/-	—	49,87,000/-
	PUBLIC HEALTH	1,09,36,000/-	—	1,09,36,000/-
	FAMILY PLANNING PROGRAMME	5,55,000/-	—	5,55,000/-
16.	AGRICULTURE	47,74,000/-	—	47,74,000/-
	FOREST	51,35,000/-	—	51,35,000/-
	ANIMAL HUSBANDRY	20,29,000/-	—	20,29,000/-
17.	CO-OPERATION	10,14,000/-	—	10,14,000/-
	COMMUNITY DEVELOPMENT	52,23,000/-	—	52,23,000/-
	<b>TOTAL</b>	<b>8,97,75,000/-</b>	<b>26,61,000/-</b>	<b>9,24,36,000/-</b>
	<b>C.O.</b>	<b>8,97,75,000/-</b>	<b>26,61,000/-</b>	<b>9,24,36,000/-</b>

Grant No.	Services and purpose ( Major Head )	Sums not exceeding		TOTAL
		Voted by the Assembly	Charged on the Consolidated Fund.	
	B.F.	8,97,75,000/-	26,61,000/-	9,24,36,000/-
18.	INDUSTRIES	21,99,000/-	--	21,99,000/-
	EMPLOYMENT	3,55,000/-	--	3,55,000/-
19.	MISCELLANEOUS & SOCIAL DEVELOPMENT ORGANISATION	22,57,000/-	---	22,57,000/-
21.	PUBLIC WORKS	98,39,000/-	--	98,39,000/-
	CAPITAL OUTLAY ON P.W.	31,26,000/-	--	31,26,000/-
22.	PORTS & PILOTAGE	1,00,000/-	--	1,00,000/-
	ROAD TRANSPORT	16,75,000/-	--	16,75,000/-
23.	FAMINE RELIEF OPERATION	81,90,000/-	--	81,90,000/-
	PENSION	1,30,000/-	--	1,30,000/-
24.	STATIONERY & PRINTING	2,29,000/-	--	2,29,000/-
25.	MISCELLANEOUS	1,19,79,000/-	---	1,19,79,000/-
29.	POWER & ELECTRICITY	92,00,000/-	--	92,00,000/-
30.	CAPITAL OUTLAY ON PUBLIC WORKS	2,05,07,000/-	--	2,05,07,000/-
33.	PAYMENT OF COMMUTED VALUE OF PENSION	20,000/-	--	20,000/-
34.	CAPITAL OUTLAY ON GOVT. TRADING	5,96,40,000/-	---	5,96,40,000/-
35.	Q. LOANS & ADVANCES BY THE U.T. GOVERNMENT	1,43,99,000/-	--	1,43,99,000/-
	<b>TOTAL</b>	<b>23,36,20,000/-</b>	<b>26,61,000/-</b>	<b>23,62,81,000/-</b>

### STATEMENT OF OBJECTS AND REASONS

In pursuance of the recommendation of the Lieutenant Governor (Administrator) of the Union Territory of Mizoram this Bill is introduced to provide for the appropriation out of the Consolidated Fund of the Union Territory of Mizoram of the moneys required to meet the expenditure charged on the Consolidated Fund and the grants voted by the Legislative Assembly, Mizoram for expenditure of this Union Territory for the period from 1.4.1973. to 31.3.1974.

Khawtinkhuma,  
Minister-in-Charge,  
Mizoram.

### The Appropriation (No. 3) Bill, 1973.

#### A BILL

to authorise payment and appropriation of certain sum from and out of the Consolidated Fund of the Union Territory of Mizoram for the services and purposes of the year 1973-74.

Be it enacted by the Legislative Assembly of Mizoram in the twenty fourth year of the Republic of India as follows :

1. This Bill may be called the Appropriation (No. 3) Bill, 1973.

2. From and out of the Consolidated Fund of the Union Territory of Mizoram, there may be paid and applied during the year 1973-74 a sum not exceeding ten lakhs of rupees for the purpose of the establishment of a Contingency Fund for the said Union Territory,

3. The sum authorised to be paid and applied from and out of the Consolidated Fund of the Union Territory of Mizoram under Section 2 shall be appropriated for the purpose mentioned therein.

Short title

Issue of Rs. 10,00,000/- out of the Consolidated Fund of the Union Territory of Mizoram for the year 1973-1974.

### STATEMENT OF OBJECTS AND REASONS

In pursuance of the recommendation of the Lieutenant Governor (Administrator) of the Union Territory of Mizoram this Bill is introduced to provided for the appropriation out of the Consolidated Fund of the Union Territory of Mizoram of the moneys required to meet the expenditure charged on the Consolidated Fund and the grants voted by the Legislative Assembly, Mizoram for expenditure of this Union Territory for the period from 1.4.73 to 31.3.74.

Khawtinkhuma,  
Minister-in-Charge,  
Mizoram.

**The Indian Stamp (Mizoram Amendment) Bill, 1973.**

**A**

**BILL**

further to amend the Indian Stamp Act, 1899 in its application to the Union Territory of Mizoram.

Preamble

Whereas it is expedient further to amend the Indian Stamp Act, 1899 hereinafter called the Principal Act, as in force and in its application to the territories comprising of the Union Territory of Mizoram.

Central  
Act of  
1899

It is hereby enacted in the twenty fourth year of the Republic of India as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Indian Stamp (Mizoram Amendment) Act, 1973.
- (2) It extends to the whole of Mizoram.
- (3) It shall come into force on the first day of April, 1973.

Repeal of Assam Act II of 1972.

2. As from the commencement of this Act, the Indian Stamp (Assam Amendment) Act 1971 in so far as it applies to the areas comprising of the Union Territory of Mizoram and the Provisions of section 3A of the Indian Stamp Act, 1899 as inserted by the said Act, in force in the said Union Territory shall stand repealed.

Central  
Act 2 of  
1899  
Assam  
Act II  
of 1972

Provided that the repeal shall not—

- (a) affect the previous operation of the Provision so repealed or anything duly done or suffered thereunder ; or
- (b) affect any right, privilege, obligation or liability acquired, accrued or incurred under the provision so repealed ; or
- (c) affect any penalty, forfeiture or punishment incurred in respect of any offence committed in relation to the provision so repealed ; or
- (d) affect any investigation, legal proceeding or remedy in respect of any such right, privilege obligation, liability, penalty, forfeiture or punishment as aforesaid and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if the provision had not been repealed.

Refund. 3. (1) The administrator shall by order published in the Official Gazette make provisions for the refund, in such manner as may be provided in the order, of the value of any unspoiled stamps issued in pursuance of the provision repealed by section 2.

(2) The provisions of any order made under Sub-Section (1) shall have effect notwithstanding anything inconsistent therewith contained in the Indian Stamp Act, 1899.

Central  
Act 2 of  
1899

### Statement of Objects & Reasons

For the Purpose of giving relief to the evacuees from Bangladesh, additional Surcharge on various instrument was levied under the Indian Stamp (Assam Amendment) Act, 1971. As this law was enacted before the formation of the Union Territory of Mizoram the surcharge is leviable in this Union Territory. Now that need for such relief is already over, it is no longer necessary to continue the additional Surcharge. This bill, therefore, provides for the withdrawal of this levy with effect from first April 1973 by repealing the aforesaid Act in so far as it applies to the Union Territory now comprising of Union Territory of Mizoram and the provision inserted by that Act in force in the Union Territory. Hence the bill.

KHAWTINKHUMA,  
Minister-in-Charge,  
Finance Department,  
Mizoram.

### THE TAXATION LAWS (MIZORAM AMENDMENT) AND VALIDATION OF SURCHARGES BILL, 1973

A Bill further to amend certain taxation laws and to validate the charging, levy and collection of certain surcharges in the Union Territory of Mizoram.

BE it enacted by the Legislative Assembly of Mizoram in the Twenty-fourth year of the Republic of India as follows :—

Short title, extent and commencement. (1) This Act may be called the Taxation laws (Mizoram Amendment) and Validation of Surcharges Act, 1973.

(2) It extends to the whole of the Union Territory of Mizoram.

(3) It shall come into force at once.

Amendment of certain taxation laws. 2. During the period commencing on and from the 3rd day of December, 1971 and ending with the 31st day of March, 1973 the taxation laws specified in the Schedule, as applicable and in force in the territory comprising the Union Territory of Mizoram, shall have and shall be deemed to have had effect subject to the amendments specified in the Schedule.

Validation of the charging levy and collection of certain surcharges,

3. Notwithstanding any judgment, decree or order of any Court, the Motor Vehicle Surcharge, the Entertainment Surcharge and the Sales Surcharge charged, levied and collected or purported to have been charged, levied and collected during the period specified in Section 2 shall be deemed to have been validly charged, levied and collected as if the provisions of the amendments specified in the Schedule were in force at all material times when any such surcharge was charged, levied and collected; and accordingly,

(a) All things done or action taken by the Administrator of the Union Territory of Mizoram or by any other authority, officer or person in connection with the charging, levy and collection of any such surcharge shall, for all purposes, be deemed to have always been taken or done in accordance with law;

(b) No suit or other proceedings shall be maintained or continued in any court for the refund of any such surcharge; and

(c) No court shall enforce any decree or order directing the refund of any such surcharge:

Provided that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this Act had not been passed.

### THE SCHEDULE ( See Section 2 )

#### 1. THE ASSAM MOTOR VEHICLES TAXATION ACT, 1936 (ASSAM ACT IV OF 1936).

After Section 4, the following Section shall be inserted, namely :-

\*Surcharge on Motor Vehicle.

4A. (1) There shall be charged, levied and paid to the Government besides the tax payable under Section 4, a surcharge, hereinafter referred to as Motor Vehicle surcharge on all Motor Vehicles described in Article I, II & III of part A of the first schedule to this Act.

(2) The rate of Motor Vehicle surcharge shall be ten percent of the tax payable for such a Motor Vehicle under Section 4.

Provided that the amount of Motor Vehicle surcharge payable under sub-section (1) shall be rounded off to the nearest rupee.

(3) The Motor Vehicle surcharge shall be payable as if it were a tax under Section 4 and the provisions of this Act including the rules thereunder shall accordingly apply; and the officers appointed under clause (1) of Section 2 shall, within their respective jurisdiction enforce and collect payment of Motor Vehicle surcharge:



Provided that the Administrator may, for facilitating implementation, by notification in the official gazette, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indications not inconsistent with the provisions of this section and as may be specified in such notification.

(4) Notwithstanding anything contained in sub-section (3), the Administrator may, subject to the condition of previous publication, make rules generally, for carrying into effect the purposes of sub-sections (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the Motor Vehicle surcharge"

## 2. THE ASSAM AMUSEMENTS AND BETTING TAX ACT, 1939 (ASSAM ACT VI OF 1939)

After Section 3A, the following Section shall be inserted namely :—

"Surcharge  
on enter-  
tainment.

3B (1) There shall be charged, levied and paid to the Government, besides dues payable under any law for the time being in force including Sections 3 and 3A of this Act, a surcharge, hereinafter referred to as Entertainments Surcharge, on all entertainments payments for admission to which are subject to entertainments tax.

(2) The rate of Entertainments Surcharge on any entertainment shall be ten paise per individual admitted to the entertainment.

(3) The Entertainments Surcharge shall be payable as if it were a tax under Section 3 and the provisions of this Act, including the rules thereunder shall accordingly apply; and the authorities for the time being empowered to collect and enforce payment of entertainments tax shall, unless otherwise provided for by or under this Act, within their respective jurisdiction for purposes of entertainments tax accordingly collect and enforce payment of Entertainments Surcharge:

Provided that the Administrator may, for facilitating implementation, by notification in the Official Gazette, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indications not inconsistent with the provisions of this section and as may be specified in such notification.

(4) Notwithstanding anything contained in sub-section (3), the Administrator may make rules generally for securing the payment of Entertainments Surcharge and carrying into effect the provisions of sub-section (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the Entertainments Surcharge."

3. THE ASSAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1955 (ASSAM ACT IX OF 1956)

After Section 3, the following section shall be inserted, namely :—

"Surcharge  
on Sales.

3A (1) Subject to the provisions of this section every dealer shall be liable to pay, in addition to tax under section 3 and any other dues payable under any law for the time being in force, a surcharge, hereinafter referred to as Sales Surcharge, on his sales of taxable goods.

(2) The rate of sales surcharge on any sale shall be one per centum of the amounts of tax payable under this Act in respect of the said sale :

Provided that surcharge shall not apply in respect of goods declared to be of special importance under section 14 of the Central Sales Tax Act, 1956 if the ceiling of rates as prescribed under section 15 (a) of the aforesaid Act has been reached :

Central  
Act 74  
of 1956

Provided further that the amount of Sales Surcharge payable by a dealer for any return period as prescribed under sub-section (1) of Section 3 shall be rounded off to the nearest rupee.

(3) The Sales Surcharge shall be payable as if it were a tax under Section 3, and the provisions of this Act including the rules thereunder shall accordingly apply ; and the authorities for the time being empowered to collect and enforce payment of the said tax under section 3 shall unless otherwise provided for by or under this Act, within their respective jurisdiction for the purpose of the said tax accordingly collect and enforce payment of the Sale Surcharge ;

Provided that the Administrator may, for facilitating implementation, by notification in the Official Gazette direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indications not inconsistent with the provisions of this section and as may be specified in such notification.

(4) Notwithstanding anything contained in sub-section (3), the Administrator may make rules generally for securing the payment of the Sales Surcharge and carrying into effect the provisions of sub-sections (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the Sales Surcharge”.

### **Statement of Objects & Reasons**

For the Purpose of giving relief to the evacuees from Bangladesh, various kinds of surcharges at different rates were levied for raising additional resources. At the time these surcharges were levied by Assam Ordinances this Union Territory was a part of the State of Assam. These Ordinances were replaced by the Acts of the Assam Assembly on the 27th January, 1972. Since this Union Territory was formed on the 21st January, 1972, these Acts of the Assam Assembly did not apply in this Union Territory. It is, therefore, considered expedient to validate the levy and collection of such taxes from 3rd December, 1971 till 31st March, 1973. Now that the need for the relief of the evacuees is over, it is also proposed not to continue levy after the 31st March, 1973.

Hence this Bill.

**KHAWTINKHUMA,**  
Minister-in-Charge,  
Finance Department,  
Mizoram.

**N.C. HANDIQUE,**  
Secretary,  
Mizoram Legislative Assembly.