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NOTIFICATION

No. H. 12018/63/94-LJD/37, the 27th June, 2002. 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. 9 of 2002

The Mizoram Professions, Trades, callings and Employments Taxation (Second Amendment) Act, 2002.

Received the assent of the Governor of Mizoram on the 14th June, 2002.

AN ACT

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

It is enacted by the Legislative Assembly of Mizoram in the Fifty-third Year of the Republic of India as follows :—

1. SHORT TITLE, EXTENT AND COMMENCEMENT —

- (1) This Act may be called the Mizoram Professions, Trades, Callings & Employment Taxation (Second Amendment, Act, 2002.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. AMENDMENT OF SECTION 4 — In the principal Act, in section 4 the following proviso shall be added, **namely** :

"Provided further that the State Government may by notification in the Official Gazette, add to or omit any entry or entries in the Schedule and modify vary or ~~increase or reduce the rate or rates of tax specified~~ in the Schedule and, thereupon the Schedule shall be deemed to have been amended accordingly"

3. AMENDMENT OF THE SCHEDULE :

(1) In the entry 9 of the Schedule annexed to the principal Act, in between the words "for any" and "Taxi", the word "Auto Rickshaw" shall be inserted and after clause (ii) of the said entry, a new clause (iii) shall be inserted as follows : "(iii) In respect of each Auto Rickshaw - Rs. 250/- per annum".

(2) In the Schedule attached to the Act, for the paragraph appearing immediately after entry 14, the following paragraph shall be substituted, **namely** —

"Where a person is covered by more than one entry in this Schedule, the tax payable by such person shall be determined in respect of all such professions, trades, callings and employment for which he is liable to pay tax under this Act at the rates applicable to every such entry with reference to his total ~~gross income~~, total gross turnover, total contracted amount and total gross business as the case may be, during the previous year subject to a maximum of Rs. 2,500/- per annum"

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