



# **The Mizoram Gazette**

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#### **NOTIFICATION**

No.C. 31018/2/91-DCA/L, the 19th December, 2002. In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India the following Rule 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 (Profession, Trades callings and Employment Taxation) Rules, 2002. (Passed by the Lai Autonomous District Council and received the assent of the Governor of Mizoram on 1st March, 2002).

P. Chakraborty,  
Secretary to the Govt. of Mizoram,  
District Council Affairs Department.

#### **THE LAI AUTONOMOUS DISTRICT (PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENT TAXATION) RULES, 2002.**

##### **A RULE**

to provide for carrying out the provisions of the Lai Autonomous District Council (Profession, Trades, Callings and Employment Taxation) Regulation 2000.

In exercise of the powers conferred under section 25 of the Lai Autonomous District Council (Professions, Trades, Callings and Employment Taxation) Regulation, 2000 the Lai Autonomous District Council is pleased to make the following rules for the purpose of carrying out the provisions of the aforesaid Regulation, namely:—

**1. SHORT TITLE, EXTENT AND COMMENCEMENT :**

(1) These Rules may be called the Lai Autonomous District (Professions, Trades, Callings and Employment Taxation) Rules, 2002.

(2) They shall have the like extent as the Regulation.

(3) They shall come into force at once.

**2. DEFINITIONS : In these Rules, unless the context otherwise requires :—**

(1) "Appellate Authority" means the committee constituted by the Executive Committee of the Lai Autonomous District Council consisting of three official members as may be notified in the Mizoram Gazette;

(2) "Form" means a form appended to these rules;

(3) "Regulation" means the Lai Autonomous District Council (Professions, Trades, Callings and Employment Taxation) Regulation, 2000.

(4) "Section" means a section of the Regulation.

**3. RETURN :**

(1) The return required to be furnished under section 7 shall be furnished within the 30th day of June of each year.

(2) The return shall be furnished in FORM-I to the Assessing Authority.

(3) The notice referred to in sub-section (2) of section 7 shall be served in FORM-II.

**4. ASSESSMENT : Assessment order passes under the provisions of the Regulation shall be made in FORM-III.****5. DEDUCTION OF TAX AT SOURCE :**

(1) The Principal Officer acting under sub-section (1) of section 11 shall deduct the tax due from each assessee in one instalment.

Provided that the Assessing Authority may authorise the Principal Officer to deduct, in respect of such assessee as may be specified with reference to their total gross income, the tax due in more than one instalment.

(2) Where tax is to be deducted in one instalment, the deduction shall be made within the period specified in rule 3. In all other cases, the deduction shall be made on such dates on which the instalment fall due.

(3) Within thirty days of the completion of the period referred to in rule 3, the Principal Officer shall furnish a return in Form-IV to the Assessing Authority.

**6. Appeal :**

(1) A memorandum of appeal may be presented to the Appellate Authority by the appellant or by an agent or it may be sent by post.

(2) The memorandum of appeal shall contain, amongst others, the following particulars:-

(a) a statement of facts of the case;

(b) the grounds on which the petition is filed and

(c) the date of service of the order appealed against.

(3) The memorandum of appeal shall be duly stamped as prescribed in rule 12 and accompanied by a copy of the order appealed against and shall be signed, verified and endorsed by the appellant or his agent to the effect.

(a) that the tax not in dispute has been paid; and

(b) that to the best of his knowledge and belief the facts set out in the memorandum are true.

(4) Petition for appeal may be summarily rejected where any of the requirements of sub-rule (3) are not complied with on presentation of the petition.

(5) Where a petition for appeal is not disposed of under sub-rule (4), the Appellate Authority shall fix a date and place for hearing the appeal, and may from time to time, adjourn the hearing and make or cause to be made, such further enquiry as may be deemed necessary.

(6) In disposing of an appeal, the Appellate Authority may:-

(a) confirm, reduce, annul or enhance the assessment; or

(b) set aside the assessment and direct a fresh assessment after such enquiry as may be ordered; or

(c) confirm, reduce or annul the order of penalty.

7. **Revision :** A petition for revision under section 15 of the Regulation shall contain all the particulars mentioned in sub-rules (2) and (3) of rule 6.

8. **Notice of Demand :** The notice of demand referred to in section 16 shall be in Form - V

9. **payment of Dues :**

(1) All dues payable under the Regulation shall be paid to the Officer authorised to receive payment thereof.

(2) All receipt of tax shall be entered by the Assessing Authority in his **Assessment Register** in Form - VI.

## 10. Refunds :

(1) An application for refund shall be made to the Assessing Authority and shall include, amongst others, the following particulars :—

- (a) the name of the assessee,
- (b) assessment year for which refund is claimed;
- (c) the amount of dues already paid together with acknowledge receipt; and
- (d) the amount of refund claimed and grounds thereof.

(2) An application for refund shall be signed, verified and presented by the assessee or it may be sent by post.

(3) No claim to any refund shall be allowed unless it is made within ninety days from the date of receipt by the assessee of the original order of assessment or within ninety days of the final order passed on appeal, as the case may be, in respect of such assessment.

(4) When the Assessing Authority is satisfied that the refund claim is due, wholly or in part, he shall record an order sanctioning the refund.

(5) When an order for refund has been passed, a refund voucher in Form-VII shall be issued in favour of the claimant, if he desires payment in cash.

(6) A register shall be maintained in Form-VIII where in particular of all applications for refund and the order passed thereon shall be entered.

## 11. Place of Assessment :

(1) An assessee shall ordinarily be assessed by the Assessing Authority within whose jurisdiction the assessee carries on a trade or follows a profession, calling or is employment. Where the trade, profession, calling, or employment is carried on in more places than one, he will be assessed by the Assessing Authority of the area in which the principal place of trade, profession, calling or employment is situated.

(2) Where any question arises as to the place of assessment such question shall be conclusively determined by the Chief Executive Member.

## 12. Fees:—

(1) The following fees shall be payable :

- |   |   |               |
|---|---|---------------|
| (a) Upon a memorandum of appeal           | — | Rupees Ten    |
| (b) Upon a petition for revision          | — | Rupees Twenty |
| (c) Upon any other miscellaneous petition | — | Rupees Five   |

Provided that no fee shall be payable in respect of any written objection made in reply to a notice.

(2) The following fees shall be payable for certified copies :-

- (a) an application fee - Rupees Five
- (b) authentication fees for every 350 words - Rupees Ten
- (c) one impressed folio for not more than 150 (English) words and extra folio for every 150 additional words or less. - Rupees Ten in each case.
- (d) urgent fee of rupees twenty if an applicant requires his copy to be furnished out in turn. In such cases, fees and folio must also accompany the application.
- (e) an additional fee of rupees fifty to cover the cost of postage if the applicant wants his copy to be sent to him by post.
- (f) a searching fee of rupees five if the applicant wants a copy of the order or document which is more than one year old.

13. Information to be furnished regarding transfer of an assessee etc:

If a person who is in employment of the State/Central Government is transferred to another District, the Principal Officer shall send intimation of such transfer to the Principal Officer of that other District and to the Assessing Authority along with the issue of the last pay certificate. On receipt of such intimation, the Principal Officer shall recover the tax and send intimation to the Assessing Authority only.

14. If a person other than that mentioned in rule 13 is transferred to another District or out side the State, the Principal Officer shall send intimation of such transfer to the Assessing Authority within 15 days of such transfer.

#### STATEMENT OF OBJECT AND REASONS.

It is felt it necessary to make these rules to provide forms, rate of fees and for the purpose of carrying out the provisions of the Lai Autonomous District Councils (Professions, Trades, Callings and Employments Taxation) Regulation, 2000.

Hence the Bill.

Lalduhsaka,  
Executive Member,  
i/c Revenue etc.,  
Lai Autonomous District Council,  
Lawngtlai.

Certified that the above bill was passed by the Lai Autonomous District Council in its Monsoon Session held on 29.8.2002.

And in Authentication whereof I put my signature this Fourth Day of September Two thousand two Anno Domini.

Manghmunga Chinzah,  
Chairman,  
Lai Autonomous District Council,  
Lawngtlai, Mizoram.

### SCHEDULE OF FORMS

Form - I  
( See rule 3 (2) )

Name of Assessee ----- source of Income -----

Address ----- Assessment year -----

S/No	Name & Desig.	Total Gross Income	Remarks
1.	2.	3	4.

The above statement is true to the best of my knowledge and belief.

Date ----- Signature of Principal Officer -----

Form-II  
(See rule 3 (3) )

To,

-----  
-----

Whereas you have not furnished a return under sub-section (2) of section 7 inspite of your liability to do so, you are hereby required to furnished return of your Gross Income for the year ----- to the undersigned on or before the -----

In the case of your failure to comply with the terms of the notice, you will be liable to summary assessment and other penalties.

Seal

Date -----

Assessing Authority.

## Form-III

ASSESSMENT ORDER  
( See rule 4 )

In respect of \_\_\_\_\_ Assessment year \_\_\_\_\_

Assessment Case No. \_\_\_\_\_

S/No.	Name & Desig.	Tax Payable	Ist Inst.	2nd Inst.	Remarks
2	2	3	4	5	6

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

Assessing Authority.

## Form-IV

RETURN  
(see rule 5 (3) )Name of Department/Local Authority  
Company, Firm or other AssociationAssessment \_\_\_\_\_  
Name of the Principal Officer

S/No	Name of Employees	Gross Income	Amount of Tax Payable	Amount realized	Date of Payment	Remarks
1	2	3	4	5	6	7

Forwarded to the Assessing Authority  
Lai Autonomous District Council

Date \_\_\_\_\_

Signature of the  
Principal Officer.

Form-V  
(See rule-8)

To,

\_\_\_\_\_

\_\_\_\_\_

It is notified that for the assessment year \_\_\_\_\_ a sum of Rs. \_\_\_\_\_ as specified below has been determined as payable by you your department staff. You are required to pay the amount on or before the \_\_\_\_\_ to the Officer authorised to receive payment thereof.

You are further informed that unless the dues are paid by the due date, a further penalty will be imposed on you and a certificate will be forwarded to the District Magistrate for recovery of the whole amount.

Tax \_\_\_\_\_

Penalty \_\_\_\_\_

Seal

Assessing Authority

Date \_\_\_\_\_

Form - VI  
ASSESSMENT REGISTER  
(See rule 9 (2) )

Assessment year

S/No and	Name of Assessee Address	Gross Income	Tax Payable	Penalty	Total
1	2	3	4	5	6

Amount paid	Receipt No. & Date	Balance, if any	Remark
7	8	9	10



Form-VII  
REFUND VOUCHER  
(See rule 10 (5) )

Book No. \_\_\_\_\_ Voucher No. \_\_\_\_\_ Book No. \_\_\_\_\_  
I-other Taxes on Income & Expenditure. I-other Taxes, Taxes on Income & Expenditure

I (i)-Taxes on profession, trades, callings & employment.

I (i)-Taxes on professions, trades callings & employment  
(order refund payable within one month of Issue)

Refund Payable to \_\_\_\_\_  
Assessment case No. \_\_\_\_\_  
Receipt No. & Date of Original payment \_\_\_\_\_  
Amount of refund allowed \_\_\_\_\_  
Date of order \_\_\_\_\_

To,  
The Executive Secretary,  
Lai Autonomous District Council  
Certified that with regard to assessment case No. \_\_\_\_\_ of \_\_\_\_\_ a refund of Rs. \_\_\_\_\_ (in word) is due to \_\_\_\_\_

Certified that tax concerning which refund is ordered has been credited in the Personal Ledger Account of Lai Autonomous District Council.

Certified that no refund in respect of this sum has previously been granted and this order of refund has been entered in the assessment records.

Please pay to \_\_\_\_\_  
the sum of Rs. \_\_\_\_\_  
(Rupees \_\_\_\_\_ only.

seal

Assessing Authority

Assessing Authority

Signature of Recipient of  
the voucher \_\_\_\_\_

Received Payment pay Rs. \_\_\_\_\_

Signature of claimant \_\_\_\_\_

Date of encashment \_\_\_\_\_

Date \_\_\_\_\_

Executive Secretary  
Lai Autonomous District Council.

## Form-VIII

REFUND REGISTER  
(See rule 10 (6))

Assessment year -----

S/No.	Name of Applicant	Amount of refund allowed	Date of encashment	Remarks
1	2	3	4	5

Date

Signature of Claimant.