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#### NOTIFICATION

No. C. 31018/3/90-DCA(C), the 13th August, 2003. In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India, the following Rules of the Chakma Autonomous District Council, which received approval of the Governor of Mizoram is hereby published for General information namely-

**THE CHAKMA AUTONOMOUS DISTRICT (Professions, Trades, Callings and Employment Taxation) Rules, 2002 (Vide Governor of Mizoram's approval dt. 9.8.2003).**

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

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

In exercise of the powers conferred under section 25 of the Chakma Autonomous District Council (Professions, Trades, Callings and Employment Taxation) Regulation 1995, the Executive Committee of the Chakma Autonomous District Council is pleased to make the following rules for the purpose of carrying out the provisions to the aforesaid Regulation namely:—

**1. Short Title, Extent and Commencement :—**

- (1) These rules may be called the Chakma Autonomous District Council (Professions, Trades, Callings and Employment Taxation) Rules, 2002.
- (2) They shall extend to the whole area of the Chakma Autonomous District Council area.
- (3) They shall come into force from such date as the Executive Committee of the Council may appoint.

**2. Definitions :—** In these rules, unless the context otherwise requires:—

- (1) "Regulation" means the Chakma Autonomous District Council (Professions, Trades, Callings and Employment Taxation) Regulation 1995;
- (2) "Form" means a form appended to these rules;
- (3) All other words mentioned in these rules shall have similar meaning as are defined in the regulation.

**3. Returns :—**

- (1) The return mentioned in the sub-regulation (1) of Regulation 7 shall be submitted within 30th June of each year. Form 'A' shall be supplied to every person liable to taxes by the assessing authority within 30th May of each year.
- (2) The notice mentioned in sub-regulation (2) of Regulation 7 shall be in form 'B' and shall be submitted within the period specified in the notice.
- (3) The return required to be furnished by the Principal Officer vide sub-regulation (2) of Regulation 11 shall be in Form 'C' and shall be submitted within 30th June of each year. 'C' shall be supplied to the Principal Officer by the assessing authority within 30th May of each year.
- (4) Where any Principal Officer fail to submit the return in time the assessing authority shall serve a notice in Form 'D' requiring him to furnish the return within the period mentioned in the notice.

**4. Assessment :**

- (1) Order for assessment and determination of taxes shall be in Form 'E' in case of individual tax payee and in Form 'F' in case of Principal Officer who is to deduct taxes at source from the employees under his control.

- (2) All orders for assessment and penalty shall be entered in the assessment register in Form.

5. Appeal :—

- (1) Memorandum of appeal against any assessment order under regulation 14 (1) may be preferred in white paper containing the following particulars :—

- (a) Statement of facts of the case,
- (b) the grounds on which the petition is filed,
- (c) No. and date of assessment order appealed against.

- (2) Petition for appeal may be summarily rejected where any of the requirement of regulation 5 (1) are not complied with.

- (3) Where a petition is not rejected, the appellate authority may arrange for hearing the aggrieved party and disposed of appeal in the following manner:—

- (a) Confirm, reduce, annul or enhance the assessment;
- (b) Set aside the assessment and order for fresh assessment;
- (c) Confirm, reduce or annul the order of penalty.

6. Dues how paid:—

- (1) All taxes payable under this rules shall be paid in cash in the taxation branch of Chakma Autonomous District Council or by Challans into the Government Treasury within the period specified in the notice of Demand.

- (2) Chllans for making payment shall be in Form 'G'

- (3) Challans shall be fixed quadruplicate. Two copies duly signed by Treasury Officer shall be returned to the payee or the Principal Officer and the other two copies retained in the treasury.

- (4) One copy of Challan shall be submitted to the taxation branch of Chakma Autonomous District Council alongwith an advice list by the Government's Treasury.

- (5) The receipt of challan shall be entered in the challan Register in Form by the taxation branch of Chakma Autonomous District Council.

7. Fees :—

(1) The following fees shall be payable in cash in the taxation branch of Chakma Autonomous District Council:—

- (a) Upon a memorandum appeal—Rupees five.
- (b) Upon a petition for revision — Rupees five.
- (c) Upon any other miscellaneous petition — Rupees five.

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

(2) The following fees shall be payable in cash in the taxation branch of Chakma Autonomous District Council for certified copies:—

- (a) Application fee — Rupees five.
- (b) Authentication fees for every page — Rupees ten.
- (c) An additional fees for cover the cost of postage if the applicant wants his copy to be sent by post — Rupees twenty.

8. Information regarding transfer :—

If a person liable to pay taxes is transferred, the Principal Officer shall send intimation of such transfer to the assessing authority within 15 days of such transfer.

9. Statement of object and reasons :—

For carrying out the provision of the Chakma Autonomous District Council (Professions, Trades, Callings and Employment Taxation) Regulation 1995, these rules are made by the Executive Committee of the Chakma Autonomous District Council.

Gokul Chandra Chakma,  
Executive Member,  
i/c, Land Revenue & Settlement Department,  
Chakma Autonomous District Council,  
Kamalanagar.

**F O R M - 'A'**  
Return of gross Annual Income

(See sub-rule (1) of Rule 3)  
(See sub-rule (1) of Rule 3)

1. Name of assessee : \_\_\_\_\_
2. Address : \_\_\_\_\_
3. Assessment year : \_\_\_\_\_

Source of Income	Gross Annual Income
Profession	Rs.
Trade	Rs.
Callings	Rs.
Employment	Rs.

Total : \_\_\_\_\_  
(Rupees \_\_\_\_\_) only.  
Tax paid in the previous year with receipt No. or  
Challan No. \_\_\_\_\_

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

Date: \_\_\_\_\_ Signature of Assessee \_\_\_\_\_

**F O R M - 'B'**

Notice  
(See sub-rule (2) of Rule 3)

To, \_\_\_\_\_

Whereas you have not furnished a return under sub-rule (1) of Rule 3 of the Chakma Autonomous District (Professions, Trades, Callings and Employment Taxation) Rules, 2002, in spite of your liability to do so, you are hereby required to furnish a return of gross annual income for the year \_\_\_\_\_ to the undersigned on or before \_\_\_\_\_.

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

Date: \_\_\_\_\_ Revenue Officer, (Taxation),  
Chakma Autonomous District Council,  
Kamalanagar.

## FORM - 'C'

Return of gross Annual Income  
( See sub-rule (3) of Rule 3 )

1. Name of Department : \_\_\_\_\_
2. Designation of the Principal Officer : \_\_\_\_\_
3. Assessment year : \_\_\_\_\_

Sl. No.	Name of employee	Designation	Place of posting	Gross Annual Income	Tax paid in the previous year.
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1.  
2.  
3.  
4.  
5.  
6.  
7.

Forwarded to the Revenue Officer, (Taxation) of the Chakma Autonomous District Council.

Date. \_\_\_\_\_

Signature of Principal Officer

F O R M - 'D'  
( See sub-Rule (4) of Rule 3 )

To, \_\_\_\_\_

Whereas you have not furnished a return under sub-rule (3) of Rule 3 of Chakma Autonomous District (Professions, Trades, Callings and Employment Taxation) Rules 2002, in spite of your liability to do so, you are hereby required to furnish a return of gross annual income of all employees under your control who have been posted under territorial jurisdiction of Chakma Autonomous District Council year— to the undersigned on or before—

In the case of failure to comply with the terms of this notice all employees under your control and posted in the Territorial Jurisdiction of Chakma Autonomous District Council will be liable to summary assessment and other penalties.

Date \_\_\_\_\_

Signature of Assessing Authority,  
Chakma Autonomous District Council,  
Kamalanagar.

## F O R M - 'E'

Assessment order for individual tax payee  
(See sub-rule (1) of rule 4 )

Circle \_\_\_\_\_

Name of Assessee \_\_\_\_\_

Address \_\_\_\_\_

Assessment case No. \_\_\_\_\_

Assessment year \_\_\_\_\_

Source of Income

Gross Income

Profession

• Trade

Callings

Employment

Total :-

( Rupees \_\_\_\_\_

Tax payable \_\_\_\_\_

Tax paid \_\_\_\_\_

Balance \_\_\_\_\_

Amount of penalty \_\_\_\_\_

Total dues \_\_\_\_\_

Statue of assessee \_\_\_\_\_

Date of assessment \_\_\_\_\_

Signature of Assessing Authority,  
Chakma Autonomous District Council,  
Kamalanagar.

## FORM - 'F'

Assessment order for tax payee under Principal Officer  
( See sub-rule (1) of Rule 4 )

Name of Department : \_\_\_\_\_

Designation of the Principal Officer : \_\_\_\_\_

Assessment year : \_\_\_\_\_

Assessment case No. \_\_\_\_\_

Sl. No.	Name of employee	Designation	Place of posting	Gross Annual Income	Tax payable
1.					
2.					
3.					

Total tax payable \_\_\_\_\_

Total tax paid \_\_\_\_\_

Balance \_\_\_\_\_

Amount of penalty \_\_\_\_\_

Dues \_\_\_\_\_

Status of assessee \_\_\_\_\_

Date of assessment \_\_\_\_\_

Signature of Assessing Authority,  
Chakma Autonomous District Council,  
Kamalanagar,



## F O R M - 'G'

## Notice of Demand

( See sub-rule (2) of Rule 6 )

To, \_\_\_\_\_

It is notified that for the assessment year \_\_\_\_\_ the sum of Rs. \_\_\_\_\_ ( Rupees \_\_\_\_\_ ) only as specified below has been determined as payable by you vide assessment order conveyed under Memo No. \_\_\_\_\_ Dt. \_\_\_\_\_ you are required to pay the amount on or before \_\_\_\_\_ in cash in the taxation branch of Chakma Autonomous District Council or by Challan to the Government Treasury at \_\_\_\_\_

You are further informed that unless the dues are paid by due date, a further penalty will be imposed on you or your employees liable to pay taxes to Chakma Autonomous District Council and a certificate will be forwarded to the tax recovery officer for recovery of the whole amount as provided under rules.

Tax \_\_\_\_\_  
 Penalty \_\_\_\_\_  
 Total \_\_\_\_\_

Signature of Assessing Authority,  
 Chakma Autonomous District Council,  
 Kamalanagar.