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NOTIFICATION

Nb.C.31018/2/91-DCA/L, the 18th October, 2004. 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 approval of the Governor of Mizoram is hereby published for General information.

1. THE LAI AUTONOMOUS DISTRICT COUNCIL

(Professions, Trades, Callings and Employments Taxation) (first Amendment) Regulation, 2004 (vide Governor of Mizoram approval dt. 9. 10. 2004).

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

**THE LAI AUTONOMOUS DISTRICT COUNCIL
(PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION)
(FIRST AMENDMENT) REGULATION, 2004.**

**A
BILL**

to amend the Lai Autonomous District Council (Professions, Trades, Callings and Employments Taxation) Regulation, 2000.

Be it enacted by the Lai Autonomous District Council in the Fifty - Fifth year of Republic of India as follows:-

Short title, extent and commencement.

1. (1) This Regulation may be called the Lai Autonomous District Council (Professions, Trades, Callings and Employment Taxation) (First Amendment) Regulation, 2004.

(2) It shall have the like extent as the Principal Regulation.

(3) It shall come into force on and from the 1st day of April, 2004.

Amendment of Section 8.

2. In the Principal Regulation, for Section 8 the following sub-section (4) shall be inserted between sub-section (3) and the Proviso, namely:-
“(4) If any person fails to make a return as required by Section 7 or fails to comply with the term of notice issued under sub-section (2), the assessing authority shall, by an order in writing, assess to the best of his judgement, the person and determine the tax payable by him.”

Amendment of the Schedule

3. (1) For entry No. 7 (2) of the Schedule annexed to the Principal Regulation, the following shall be substituted, namely :-

“7.(2) owner of mechanical -

(a) Motor repair works	Rs. 2000 P.a.
(b) Two/Three wheeler repair works	Rs. 1000 P.a.
(c) Electrical or electronic repair works	Rs. 1000 P.a.
(d) Furniture works	Rs. 2000 P.a.

(2) For entry No. 7 (3) of the Schedule annexed to the Principal Regulation, the following shall be substituted, namely :-

“7.(3) Owner of private boarding School

(a) having below 50 boarders	Rs. 1000 P.a.
(b) having above 50 boarders but does not exceed 100 boarders	Rs. 2000 P.a.
(c) having above 100 boarders	Rs. 2500 P.a.

STATEMENT OF OBJECTS AND REASONS

The existing rate of tax under entry No. 7 (2) and (3) in the Schedule of the Lai Autonomous District Council (Professions, Trades, Callings and Employments Taxation) Regulation, 2000 is considered comparatively low in view of

the rising gross income of owners of boarding schools, derived from boarding fees paid by the boarders. It is, therefore, considered necessary to increase the existing rate of professional tax payable by the private owners of boarding schools.

Hence the bill.

B. Thanchunga,
Chief Executive Member,
Lai Autonomous District Council,
Lawngtlai.

CERTIFICATE OF AUTHENTICITY

Certified that the Bill was passed by the Lai Autonomous District Council in its emergency session held on 24.5.2004. In authentication thereof, I put my signature on this———day of——— 2004. Anno Domini.

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