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## NOTIFICATION

No. C. 31012/1/88-Rev, the 13th March, 2006. In exercise of the power conferred by Section 37 of the Mizoram (Taxes on Land, Buildings and Assessment of Revenue) Act, 2004 (Act No. 13 of 2004), the Governor of Mizoram is pleased to make the following rules, namely :-

### **THE MIZORAM (TAXES ON LAND, BUILDINGS AND ASSESSMENT OF REVENUE) RULES, 2005**

#### CHAPTER - I

##### General

1. **Short title, extent and commencement :**

- (1) These rules may be called the Mizoram (Taxes on Land, Buildings and Assessment of Revenue) Rules, 2005.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. **Definitions :**

- (1) In these rules, unless there is anything repugnant to the subject or context,
  - (a) "Act" means the Mizoram (Taxes on Land, Buildings and Assessment of Revenue) Act, 2004 (Act No. 13 of 2004)
  - (b) "agent" means a person authorised by the owner in writing to appear on his behalf before authority for the purpose of this Act, as the case may be, being
    - (i) a relative of the owner, or
    - (ii) a person employed by the owner, or
    - (iii) a Barrister-at-Law or a Solicitor or an Advocate or any other person entitled to plead in any Court of Law in India, or
    - (iv) a Chartered Surveyor, qualified building Surveyor, Civil Engineer, Architect or Town Planner;
  - (c) "appropriate authority" means a person appointed under Section 3 of the Act to whom the Government has delegated power of assessment of tax or charge and imposition of penalty;
  - (d) "assessing authority" means a person appointed under Section 3 of the Act to whom the Government has delegated power of assessment of tax and imposition of penalty;

cont...2/-

(e) "Certificate Officer" has the same meaning as in the clause (d) of section 2 of the Mizoram Public Demands Recovery Act, 2001 (Act No. 11 of 2001);

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

(g) "Government" means the State Government of Mizoram;

(h) "occupier" includes -

(i) any person for the time being paying or liable to pay rent to the owner, rent or any portion of the rent, for the land, or for structure constructed on such land, or part of such land or structure, in respect of which the word is used, or damages on account of the occupation of such land, structure or parts; and includes a rent free occupant:

(i) "owner" includes any person for the time being receiving or entitled to receive, whether on his own account, or as agent, trustee, guardian, manager or receiver, for another person, or for any religious, educational or charitable purpose, rent or profits for the land, in respect of which the word is used and also includes in respect of the land owned by the State Government or the Central Government,-

(i) a lessee, if the land has been leased out by that Government for any commercial, industrial or other purpose; and

(ii) a local authority, if the land is vested in the local authority and used for any commercial, industrial or other purpose deriving income therefrom;

(j) "Rule" means a rule of these Rules;

(k) "Section" means Section of the Act.

(2) Words and expressions used in these rules, but not defined shall have the same meaning as in the Act.

## **CHAPTER - II**

### **General powers of Officers**

#### **3. General powers of the Collector :**

The collector shall have the powers of general superintendence and control all other officers subordinate to him and shall also have power to allocate work among them.

#### **4. General powers of Settlement Officer or Assistant Settlement Officer :**

The Settlement Officer or Assistant Settlement Officer shall, subject to the exercise of powers by the Director of Land Revenue and Settlement, have general superintendence and control over other officers doing assessment and collection of taxes and shall also provide for the distribution of work among them. He may transfer any case or work from one such officer to another having competence to dispose of that case or work.

## **CHAPTER - III**

### **Returns and Assessment of Tax**

5. **Submission of returns :**

- (1) Every owner liable to pay any tax under the Act shall, furnish an annual return to the appropriate authority.
- (2) Every return of land tax shall be in **Form I** and shall contain the particulars specified therein.
- (3) Every return of building tax shall be in **Form II** and shall contain the particulars specified therein.

6. **Submission of revised return :**

If any owner furnishes a revised return such revised return shall be in **Form I** or **Form II**, as the case may be with the words "Revised Return for the financial year ....." clearly superscribed at the top of such return.

7. **Manner of service of order :**

Any order passed by the competent authority under the Act or these Rules shall be served on the owner of the land or building in the following manner, namely :-

- (a) In the case of any Company, Society or Association of individuals, whether incorporated or not, the order shall be served -
  - (i) on the Secretary or any Director or other Principal Officer of the Company, Society or Association of individuals, as the case may be; or
  - (ii) by leaving it or sending it by Registered Post with acknowledgement duly addressed to the Company, Society or Association of individuals, as the case may be, at the registered office, or, if there is no registered office, at the place where the Company, Society or Association of individuals, as the case may be, carries on its business.
- (b) In the case of any firm the order shall be served -
  - (i) upon any one or more partner or partners; or
  - (ii) at the principal place at which the partnership business is carried on, upon any person having at the time of service the control or management of the partnership business.
- (c) In the case of a family, the order shall be served upon the person in management of the property of such family, in the manner specified in clause (d).
- (d) In the case of an individual person, the order shall be served -
  - (i) by delivering or tendering the order to the person concerned or his counsel or authorised agent; or

- (ii) by delivering or tendering the order to some adult member of the family; or
- (iii) by sending the order to the person concerned by registered post with acknowledgement due; or
- (iv) if none of the aforesaid modes of service is practicable, these by affixing the order in some conspicuous part of the last known place of residence or business of the person concerned.

8. **Appointment, duties and functions of Collecting Agent :**

- (1) The State Government may, if it deems fit, appoint one or more person or group of persons or officers as an agent who shall discharge such duties and functions as may be entrusted to them for assessment, levy and collection of the tax under this Act.
- (2) The Collector shall, subject to the exercise of powers conferred by the Government, have general superintendence and control over the Collecting Agents doing the assessment, levy and collection of taxes and shall also have power to allocate works among them.
- (3) Whenever State Government appoint a Collecting Agent, a deed of agreement for the execution of the work shall be signed as per prescribed Form at **Appendix - 'A'**.

9. **Premium to be levied for allotment of land :-**

The premium as rates fixed by Government from time to time under the Act or Section 8 of The Mizoram (Taxes on Land, Building and Assessment of Revenue) Act, 2004 or The Mizoram (Land Survey and Settlement Operation) Act, 2003 (Act No. 4 of 2003) shall be levied from the allottee on account of permanent or periodical allotment or settlement of land.

10. **Procedure for notice of assessment :**

- (1) When it appears necessary to an assessing authority to make an assessment under section 10 of the Act, he shall serve a notice in **Form III** on the owner concerned calling upon him -
  - (a) to produce or cause to be produced such accounts and documents as the said authority may require: and
  - (b) to furnish, in writing and verified in the required manner, information in such form and on such points or matters as the said authority may require.
- (2) The assessing authority shall fix a date ordinarily not less than thirty days after the service of the notice of producing such documents and furnishing such information, together with necessary documents and other records or papers in support of the information furnished by him under sub-rule (1).
- (3) The assessing authority shall, after hearing the owner and considering such document, information and evidence as such owner may produce and such other evidence as the said authority may cause to be produced on any specified point, by an order in writing, complete the assessment and determine

the amount of tax and penalty, if any, payable by the owner.

(4) If any owner fails to comply with any of the terms of the notice issued under sub-rule (1), the assessing authority shall, after taking into account all relevant materials which the said authority had gathered, make an assessment and determine the amount of tax and penalty, if any, payable by the owner.

**11. Procedure for assessment of tax :**

(1) If the Assistant Settlement Officer is satisfied without requiring the presence of the owner or the production by him of any evidence that the declaration made is correct and complete, he shall complete the assessment and determine the amount of tax payable by the owner on the basis of such declaration.

(2) On the date specified in the notice issued or as soon thereafter as may be, the Assistant Settlement Officer shall, after hearing the owner and considering such evidence as such owner may produce and such other evidences as the Assistant Settlement Officer may cause to be produced by the owner on any specified point, by an order in writing complete the assessment and determine the amount of tax payable by the owner on the basis of such assessment.

(3) If any owner -

(a) fails to furnish a declaration required by any notice given or fails to make any declaration or a revised declaration, or

(b) having made a declaration, fails to comply with the terms of notice issued, the Assistant Settlement Officer shall, after taking into account all relevant materials which has gathered, make an assessment to the best of his judgement and determine the amount of tax payable by the owner.

(4) For the purpose of assessment under sub-rules (1) - (3), the Assistant Settlement Officer shall determine the annual value of the building or part thereof the following manner :

(a) where the valuation of any land and building or part thereof has been computed by a Government Department or a municipality or any other local authority under any law for the time being in force, such valuation shall be accepted as the annual valuation of the land and building or part thereof, as the case may be, and a certified copy of the assessment book maintained by such Department or municipality or local authority, as the case may be, showing the amount of valuation of the land and building or part thereof, or any other document purporting to show the valuation of the land and building or part thereof, as determined by the Department or municipality or local authority, as the case may be, shall be accepted as the conclusive evidence of such annual valuation, and

(b) where the valuation of any land and building or part thereof has not been computed, the Assistant Settlement Officer shall, in determining the annual valuation and for that matter the gross annual rent including service charges, if any, at which such land or building or part

thereof, might at the time of assessment be reasonably expected to let from year to year, less an allowance of ten percent for the cost of repairs and other expenses necessary to maintain such land or building or part thereof in a state to command such gross annual rent, having regard to location, type of construction, plinth area, age of building, nature of use to which it is put and the rent payable for comparable units in the locality :

Provided that while determining the annual value in the case of any land or building or portion thereof exclusively used by the owner for his residential purpose, the gross annual rent of such land or building or portion, as the case may be, shall be reduced as determined by the Government from time to time.

12. **List of Assessment :**

(1) The List of Assessment under sub-section (1) of section 13 of the Act shall be made in **Form - IV** and **Form - V**.

(2) As soon as the list of Assessment has been completed the Assistant Settlement Officer shall affix the word 'Attested' to the attested List of Assessment and the office seals and designation with his signature and date. After the completion of attestation, the Assistant Settlement Officer shall publish the List of Assessment for public inspection free of charge during a period of thirty days at such convenient places as he may determine and cause a public notice in **Form - VI** to be given to that effect in the village to which the draft list of assessment relates, stating the place at which they will be open to such inspection and objection, if any, to be made in **Form-VII** within thirty days of the date of the publication of the notice.

(3) Every List of Assessment shall be signed by the Collector, or by the Officer authorised by him in this behalf.

13. **Manner of payment and assessment of tax where an owner dies.**

Where an owner dies without having furnished a declaration which he was required to furnish under the provisions of the Act and rule 3 of these Rules, or having furnished a declaration which the Assistant Settlement Officer has reason to believe to be incorrect or incomplete, the Assistant Settlement Officer may make an assessment and determine the amount of tax payable by such owner and for this purpose may, by appropriate notice which would have been served upon the deceased owner had he survived, require from the legal representative of the deceased owner any accounts, documents or evidence which he might have required from the deceased owner.

14. **Form of notice or demand and time of payment of sum due as tax, etc. :**

(1) If any sum is payable by the owner concerned under sub-rules (3) and of rule 6, the assessing authority shall serve a notice of demand in **Form VIII** upon him specifying the date not less than sixty days after the service of the notice within which the payment shall be made, and he shall also fix a date within which the owner concerned shall intimate the particulars of such payment to the assessing authority.

(2) Notice of demand for tax in case of escape from assessment under section 17 or defaulter shall be issued in **Form-IX**.

cont...7/-

15. **Application before the Certificate Officer for recovery of amount due :**

In case of default in making payment of any tax or penalty within the due date, or intimating the particulars thereof relating to such payments as laid down in these rules, the authority issuing the notice requiring such payment shall apply to the Certificate Officer within whose jurisdiction the land for which any tax, or penalty is payable, is located, for the recovery of the unpaid amount of tax or penalty, as the case may be, as an arrear of land revenue payable to the Collector.

16. **Procedure in case of modification of the amount of tax or penalty :**

If any proceedings for the recovery as arrear of land revenue of any tax or penalty remaining unpaid has been commenced and amount of tax or penalty is subsequently modified, enhanced, or reduced under the provisions of the Act, the owner concerned by whom the tax or penalty is payable shall be informed by a notice in **Form X**. A copy of such notice shall also be sent to the Collector by whom or under whose order the recovery is to be made. The Collector, upon receipt of such copy of notice, shall take steps for recovery of the amount so modified, enhanced or reduced as if the proceedings were started for such modified, enhanced or reduced amount.

17. **Report by the Certificate Officer about recovery of tax and penalty :**

After taking necessary action the Certificate Officer shall report to the assessing authority, what amount, if any, has been recovered as tax and penalty, separately and the date on which such recovery has been made.

18. **Assessment case record :**

(1) All the papers relevant to the making of any assessment shall be kept together and shall form an assessment case record.

(2) Assessment Case records shall be preserved for twelve years, if not required in any court case relating to such assessment.

19. **Application for refund of any excess tax or penalty paid :**

An application from any person for refund of any excess tax or penalty paid shall be made to the assessing authority and shall clearly but briefly specify the grounds upon which the fund is claimed.

20. **Refund in case of excess payment :**

When the assessing authority is satisfied that refund is due, he shall accord by an order, sanction to the refund and shall also issue a Refund Payment Order and make it over to the owner concerned for encashment.

21. **Report of succession, survivorship or inheritance on land or building :**

(1) An information regarding acquisition of rights in land or building under section 19 shall be submitted to the Assistant Settlement Officer in **Form XI**.

cont...8/-

(2) When any such report is given about the acquisition of any such rights, the Assistant Settlement Officer shall take the signature of the party reporting the acquisition in the form and shall deliver the counterfoil thereof to the party.

22. **Taxes when and how payable :**

- (1) Every sum on account of taxes shall be payable to the Assistant Settlement Officer in his Office.
- (2) It shall fall due in two equal instalments, one on the 15th November, and the other on the 15th march every year though payment may be made at any time before these dates.

**CHAPTER-IV**

**Appeal, Revision and Review**

23. **Appeal :**

- (1) An appeal against any assessment made or order passed by an Assistant Settlement Officer shall lie to the Collector within whose jurisdiction the said Assistant Settlement Officer is placed, and an appeal against any assessment made or order passed by a Collector shall lie to the Director.
- (2) The Director may, if in any case thinks fit so to do, transfer any appeal from the file of one Collector to that of another, and thereupon the Collector before whom such transfer is effected proceed with and dispose of the appeal as if it had been duly filed before him.
- (3) A memorandum of appeal which shall be in **Form XII**, shall be in duplicate, and shall be presented to the appellate authority by the applicant or by an agent duly authorised by him or may be sent to the appellate authority by a registered post.
- (4) The memorandum of appeal shall -
  - (i) contain the following particulars, namely -
    - (a) the date of the order appealed against,
    - (b) the name and designation of the officer who passed the order,
    - (c) the grounds of appeal briefly but clearly set out,
    - (d) the date of issue of the notice of demand served according to the provisions of the Act for realisation of any tax, charge or penalty imposed under the Act; and
    - (e) the amount of tax or charge admitted to be due by the appellant;
  - (ii) be accompanied by a certified copy of the order appealed against,
  - (iii) be endorsed by the appellant, or by an agent authorised in writing in this behalf by the appellant as follows :
    - (a) that fifty percent of the amount of tax, charge or penalty covered by the notice of demand has been deposited by the appellant, and
    - (b) that to the best of his knowledge and belief the facts set out in the memorandum are true,
  - (iv) be signed by the appellant or by an agent authorised in writing in this behalf by the appellant.



*Explanation :* - The original the memorandum of appeal shall, after being verified in the manner indicated therein, be signed by the appellant or by his agent in this behalf.

(5) A memorandum of appeal shall, unless sent by post, be filed before the appellate authority in its office ordinarily within the first five working hours on working days.

(6) The appeal shall be summarily rejected if the appellant fails to comply with the requirements either of clause (iii) or of clause (iv) of sub-rule (4).

(7) The appeal may be so rejected if the appellant fails to comply with the requirements of clause (i) or clause (ii) of sub-rule (4) after he has been given such opportunity as the appellate authority thinks fit to amend the memorandum of appeal so as to bring it to conformity with such requirements.

(8) If the appellate does not reject the appeal summarily he shall fix a date for hearing the appellant or his agent.

24. **Revision :**

(1) An assessment made or order passed by an Assistant Settlement Officer may be revised by the Collector and assessment made or order passed by the Collector may be revised by the Director.

(2) No application for revision of an order shall entertained unless it is presented within sixty days from the date of such order :

Provided that an application for revision may, after the period so prescribed, be entertained if the applicant satisfies the authority to which such application is made that he had sufficient cause for not presenting the application within such period.

(3) When an application is made by person for revision of an order passed on appeal against an order of assessment, the application shall be filed in duplicate, and shall, as far as possible, be in **Form XIII**.

*Explanation -* The original application for revision shall, after being verified in the manner indicated therein be signed by the person applying for revision or by his authorised agent on his behalf.

(4) An application for revision other than an application referred to in sub-rule (3) shall be filed in duplicate, the original copy being verified and signed in the manner provided in the case of memorandum of appeal as far as practicable.

25. **Review :**

No application for review of an order shall be entertained unless it is present within ninety days from the date of such order :

Provided that an application for review may, after the period so prescribed, be entertained if the applicant satisfies the authority that he had sufficient cause for not presenting the application such period.

26. **Application for revision or review :**

Provisions of sub-rules (4), (5), (6) and (7) of rule 19 shall apply *mutatis muntandis* to an application

cont...10/-

for revision or review :

Provided that the provisions of sub-clause (a) of clause (iii) of sub-rule (4) of rule 19 shall not apply to an application for revision or review of any order other than an order of assessment made under the Act.

27. **Revision or review on own motion :**

The Director or any other authority empowered in this behalf, shall not, on his own motion, revise or review any assessment made or order passed under the Act, if the time for an application for revision or review, as the case may be, has not expired, and while doing so shall record the reasons for invoking the power available under this rule.

28. **Power of appellate or revisional authority to make inquiry :**

An appellate or revisional authority may, before finally disposing of the matter, make such inquiry or cause such inquiry to be made by such officer as it may think fit.

29. **Notice to persons likely to be adversely affected :**

Before any authority passes any order in an appeal, revision or review which is likely to affect any owner adversely, he shall send to such person a notice in **Form XIV** unless such owner is the appellant or applicant for revision or review, as the case may be, fixing a place and time ordinarily not earlier than twenty-one days for hearing any objection such owner may wish to make.

30. **Stay of recovery of any tax, etc., pending the final decision on appeal or revision :**

Pending the final decision of an appeal or application for revision, the recovery of any tax, charge or penalty may be stayed, if so directed by the appellate or revisional authority, on such terms and conditions as may be specified in the direction.

31. **Copy of the order of the appellate or revisional authority be sent :**

A copy of any order passed on an appeal or an application for revision shall be sent to the officer whose order formed the subject-matter or the appeal or revision proceedings.

## **CHAPTER - V**

### **Miscellaneous**

32. **Service of Notice or demand :**

(1) Any notice or demand issued under the provisions of the Act or these rules may be served in the following manner :-

- (i) personally upon the addressee if present; or
- (ii) by messenger; or
- (iii) by registered post :

Provided that if the authority issuing the notice or demand is satisfied that an attempt has been made to serve the notice or demand by any one of the above methods and the addressee is avoiding service or that for any other reason the notice or demand can not be served by any one of the above methods, the said authority may cause the notice or demand to be served by affixation at the premises of the addressee, and a notice or demand so served shall be deemed to have been duly served.

- (2) When a notice or demand is sent by registered post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by a registered letter in transit unless the contrary is proved.

33. **Tolls on persons :**

Zoram Chhiah or Tolls on persons shall be levied on persons resident in Mizoram unless otherwise exempted by the Government :

Provided that non-tribal Government Servants living in Government quarters shall not be liable to pay such toll.

Explanation : - For the purpose of this rule "Persons resident in Mizoram" means a group of persons of one family living together or a person living alone.

34. **Assessment of House Tax and Building Tax :**

- (a) Every House in a village or beyond such station area as notified shall be assessed to House Tax;
- (b) Every building within the notified station area or town area other than those belonging to the Government and such other building which the Government may, by order, exempt, shall be assessed to the Building Tax.

35. **Assessment of Shop Tax or Stall Tax or or Private Market Tax :**

Every shop or stall or private market within the valid Land Settlement Certificate or Pass or Land Lease Certificate shall be assessed to a Shop Tax or Stall Tax or Private Market Tax.

36. **Fees payable in respect of mutation, transfer, applications and petitions under the Act :**

The fees leviable in respect of mutation, transfer, applications and petitions under the Act shall be at the rate fixed by the Government from time to time.

37. **Production and inspection of accounts and documents :**

- (1) The owner or his agent may be required by the Collector or any officer to whom power in this behalf has been delegated to produce such accounts or registers or documents as may be called for.
- (2) The Collector or any officer authorised in this behalf may, after giving notice in writing to the owner or his agent, enter into any land or building for the purpose of conducting survey and taking measurement or for the purpose of assessment of the tax.

cont.../-

38. **Maintenance of Registers and Records :**

The following registers and books shall be prepared and maintained for each village :-

- (1) Assessment Book;
- (2) Register of vacant land exempted from tax;
- (3) Register of building exempted from tax;
- (4) Register of mutation;
- (5) Register of disputed cases;
- (6) Register of payment;
- (7) Register of land classification or Unit Area System;
- (8) Register of land and building held by Central and State Government and other local bodies.
- (9) General Index Register

# FORM - I

[See rule 5 (2)]

## Annual Return of Land for the financial year - 20.....

( ORIGINAL / REVISED )

Permanent General Index No. ....

1. Name (with father's name) : ..... s/o, d/o .....  
of the land owner
2. (a) Address : .....  
(b) Telephone No. (i) Residence : ..... (ii) Office : .....
3. Whether the return relates to an individual,  
a family, a firm, a company or an association  
or body of individuals, whether incorporated  
or not : .....
4. Location address of land  
(a) Locality : .....  
(b) Village : .....  
(c) Sub-Division : .....  
(d) District : .....
5. Particulars of the land  
(a) Registration No. : .....  
(b) Survey No. : .....  
(c) Area in Sq. mtrs. : .....  
(d) Class / Category of land : .....  
(e) Annual value of land : .....  
(f) Rate of Annual Land Revenue : .....  
(g) Amount of Annual Land Revenue / Tax : .....  
(h) Last Land revenue / Tax paid (Receipt  
No. amount and date of payment) : .....
6. Name of occupier : .....
7. Details about utilization of land : .....  
(i) Vacant land area (in Sq.mtrs.) : .....  
(ii) Utilisation/ develop area (in Sq. mtrs.) : .....  
(iii) Details of land utilisation : .....
8. Details of land revenue / tax claimed to be  
exempted : .....
9. Documents attached : .....  
(1) Copy of LSC/ Pass/ P. Patta/  
Land Lease Certificate : .....  
(2) .....  
(3) .....

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

Date : .....

Place : .....

Signature .....

(Owner)

## FORM - II

[See rule 5(3)]

### Annual Return of Building for the financial year - 20.....

( ORIGINAL / REVISED )

Permanent General Index Register No. ....

1. Name (with father's name) : ..... s/o, d/o .....  
of the land owner(s)
2. (a) Address : .....  
(b) Telephone No. (i) Residence : ..... (ii) Office : .....
3. Whether the return relates to an individual,  
a family, a firm, a company or an association  
or body of individuals, whether incorporated  
or not : .....
4. **Location address of building**  
(a) Locality : .....  
(b) Village : .....  
(c) Sub-Division : .....  
(d) District : .....
5. **Details of land where the building is situated :-**  
(a) Registration No. : .....  
(b) Survey No. : .....  
(c) Area in Sq. mtrs. : .....  
(d) Class / Category of land : .....  
(e) Annual value of land : .....  
(f) Amount of Annual Land  
Revenue/ Tax payable : .....
6. **Apartment/ Flat/ Part of Building**

- (i) Covered area flat
- (ii) Cost paid
- (iii) Date of taking over of possession
- (iv) Covered area in self
- (v) Covered area on rent
- Details of Rent :
  - (i) Name of tenants/ sub tenants
  - (ii) Monthly actual rent
  - (iii) Rent for fixtures and fitting
  - (iv) Amount of advance/ security  
received, if any

Residential with covered area above 100.00 sq.mtrs	Non-residential with covered area above 50.00 sq.mtrs
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....

cont../-

7. **Farm House :**

	Residential with covered area above 100.00 sq.mtrs	Non -residential with covered area above 50.00 sq.mtrs
(i) Area of land in Sq.mtrs.	.....	.....
(ii) Cost of land	.....	.....
(iii) Covered area of building in Sq.mtrs.	.....	.....
(iv) Cost of construction including cost of fixtures and fittings	.....	.....
(v) Covered area on self use	.....	.....
(vi) Covered area on rent	.....	.....
(vii) Rent per month includings rent for fixtures and fitting	.....	.....

8. **Building :**

	Used or to be used for residential purposes with covered area of more than 100.00 sq. mtrs.	Used or to be used for non-residential purposes with covered area above 50.00 sq.mtrs.
(i) Area of land	.....	.....
(ii) Cost of land	.....	.....
(iii) Date of start of construction	.....	.....
(iv) Covered area of the building	.....	.....
(v) Cost of construction	.....	.....
(vi) Date of completion of construction	.....	.....
(vii) Cost of additions and improvement	.....	.....
(viii) Covered area in self use	.....	.....
(ix) Covered area on rent	.....	.....
(x) Covered area lying vacant	.....	.....

**Verification**

I / We ..... son/ daughter/wife of Shri ..... solemnly declare that the above information is correct to the best of my/ our knowledge and belief.

\* .....  
(SIGNATURE)

Name of the owner/ .....

Address : .....

Dated : .....

RETURNED TO BE FILED -

- (1) In case of a Company
- (2) In the case of Partnership Firm
- (3) In the case of public body.  
Corporation or Society
- (4) In any other cases

By the Secretary  
By the Partner  
By the Secretary or Principal Officer  
  
By the person who has right to let the premises.

## FORM - III

[See rule 10 (1)]

### Notice for attendance and production of documents

To.

.....  
..... Village

Whereas it is proposed to hold an enquiry under rule 8 of the Mizoram (Taxes on Land, Buildings and Assessment of Revenue) Rules, 2005.

And whereas your attendance is necessary in connection with the said enquiry;

And whereas there is credible information that you have in your possession or under your control the documents noted below \* which are relevant to the said enquiry;

You are hereby required to appear in person or by authorised representative and produce or cause to be produced, the said documents or give such evidence, before the undersigned on ..... at ..... and, in default, without sufficient cause.

In the event of your failure to comply with this notice, I shall assess to the best of my judgement without further reference to you.

\* Specify the documents

Assistant Settlement Officer  
Charge .....



**Form-VI**

[See rule 12 (2)]

**Publication of List of Assessment**

District : ..... Village : .....  
Sub-Division : ..... Veng (locality) : .....

Whereas the attestation of the List of Assessment of Taxes under section 6 of the Mizoram (Taxes on Land, Buildings and Assessment of Revenue) Act, 2004 (Act No. 13 of 2004) of the above village has been duly completed, the same shall be remain open for public inspection at ..... (place) from ..... for thirty days and that ..... (date) is the last date for filing objections. Objection, if any to any entry in the List of Assessment may be filed before the undersigned within the aforesaid period.

Assistant Settlement Officer

**FORM- VII**

[See rule 12 (2)]

**Objection against List of Assessment**

Village : ..... Sub-Division : .....  
Veng (locality) : ..... District : .....

1. Name & father's name of objector : .....  
.....
2. Address of objector : .....  
.....
3. No. of plot/LSC/Pass/P. Patta : .....  
Land Lease Certificate under objection : .....
4. Nature of objection e.g. status, : .....  
rent, revenue, tax, possession etc. : .....
5. Matters of objected to with details : .....  
of objection and relief sought : .....

Signature and date

---

Objection duly received  
and entered

Objection No. : .....  
Village name : .....  
and Code No. : .....

Assistant Settlement Officer

**FORM - VIII**

**[See rule 14 (1)]**

**Notice of Demand**

To.

.....  
.....

General Index Register No. ....

Take notice that the land tax/ building tax for the financial year ..... has been assessed at Rs. .... as payable by you.

(2) Further under sub-section (2) of section 14 of the Act, you are to pay Rs. .... as penalty.

(3) You are hereby directed to pay the sum of Rs. .... (Rupees .....)  
(including penalty at ..... on or before (date) ..... or within sixty days of service of this notice.

(4) You are also directed to intimate to me in writing on or before ..... the payment of the said sum stating date of payment and Receipt number, failing which the said sum of Rs. .... will be recoverable from you as an arrear of land revenue payable to the Collector.

(5) If you intend to appeal the assessment/ penalty you may present an appeal in Form XI under rule 19(3) of the Mizoram (Taxes on Land, Buildings and Assessment of Revenue) Rules, 2005 to the Director, Land Revenue & Settlement, Mizoram, Aizawl within 60 days of the receipt of this notice. But no appeal shall lie unless half the amount of the tax assessed or penalty imposed has been paid before the appeal is filed.

Appeals may be presented either in person or by an agent duly authorised by you or may be sent by registered post addressed to the Director, Land Revenue & Settlement, Mizoram, Aizawl so as to reach him within the above mentioned period.

Date : .....

Place : .....

Assistant Settlement Officer  
Charge .....

## FORM IX

[ See rule 14 (2) ]

### Notice to a defaulter/ escaped tax

To.

.....  
..... Village  
..... Sub-Division  
..... District

You are hereby required to take notice that a sum of Rs. .... (Rupees.....)  
is due from you on account of arrear of land revenue/ escaped tax and other dues realisable as land  
revenue/taxes, as per details given below and that unless it is paid within ..... days from  
the date of service of this notice further proceedings for the recovery of the dues shall be taken against you  
according to law -

Sl. No.	Name of Village  <u>Sub-Division</u> District	Plot LSC/ Pass/ P.Patta Land Lease Certificate No.	Amount of arrears	Year for which due	Interest	Process fee	Total amount due
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Assistant Settlement Officer

## FORM - X

[See rule 16]

**Notice of Modification/ Enhancement/ Reduction**  
**of the amount of tax or penalty**

To.

Shri/ Smt .....  
..... Village

Whereas in an appellate/ revisional/ review proceeding under the Mizoram (Taxes on Land, Buildings and Assessment of Revenue) Rules, 2005, Case No. .... the land tax/ building tax/penalty payable by you has been modified/ enhanced/ reduced as follows :-

You are hereby informed through this notice of such modification/ enhancement/ reduction as above stated under provision of rule 14 of the Mizoram Taxes on Land, Buildings and Assessment of Revenue) Rules, 2005.

Date : .....

Place : .....

Assistant Settlement Officer

## FORM - XI

[See rule 21(1)]

### Report of Transfer of Record-of-Rights

To.

The Assistant Settlement Officer

.....

The following transfer have been effected by us in succession/ survivorship/ inheritance due to death of ..... in a village have taken place. It is requested that the changes may be effected in the Records-of-Rights .....

Survey No./ Land Holding Registration No.	Name of the deceased and the date of death	Name of heirs to the deceased and their relationship to the deceased	Name of person whom transfer is effected and when and the nature of their rights
---	---	--	---

Date : .....

Signature of the Land holder or  
Building Owner

## FORM - XII

[See rule 23(3)]

### **Memorandum of Appeal against assessment** **to the Land Tax/ Building Tax**

1. Name and address of the appellant : .....
2. General Index Register No. : .....
3. Year in connection with which the appeal is preferred : .....
4. The authority passing the order appealed against : .....
5. Rule and sub-rule of the Mizoram (Taxes on Land, Buildings and Assessment of Revenue ) Rules, 2005 under which the passed the order appealed against and the date of such order : .....
6. Date of service of the notice of demand : .....
7. Address to which notices may be sent to the appellant : .....
8. Amount of tax assessed : .....
9. Amount of admitted tax : .....
10. Amount of tax paid with Receipt No. and date : .....
11. Relief claimed in appeal : .....

#### **Statement of facts**

#### **Ground of appeal**

Signed ..... (Appellant)

Signed ..... (Authorised representative, if any)

I, ..... the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified to day, the ..... day of .....20 .....

Dated : .....

Address : .....

Signed ..... (Appellant)

Signed ..... (Authorised representative, if any)

# FORM - XIII

[See rule 24(3)]

## Application for Revision

To.

.....

The ..... day of ..... 20.....

1. (a) Date of order against which the application is submitted ;  
(b) Name and designation of the officer who passed the order;  
(c) Period of assessment (for land tax/ urban tax);  
(d) Details of tax/ charge assessed/ penalty imposed (as applicable);  
(e) Gist of the order against which revision petition is filed.
2. Being aggrieved by the aforementioned order of ..... your petitioner begs to prefer this revision petition on the following among other.

### **Grounds**

(Hence enter the grounds on which you rely for the purpose of this revision petition.)

Your petitioner, therefore prays that the following relief may be granted to him as may be deemed just and proper :-

### **Verification**

I ..... petitioner, named in this petition, do hereby declare that what is stated herein is true to the best of my knowledge and belief.

Signature .....

Designation .....

(Owner/agent, etc.)



## FORM - XIV

[See rule 29]

### Notice to person likely to be adversely affected

To.

Shri/ Smt .....  
.....Village

Whereas it is proposed to pass an order to the effect mentioned below, you are hereby informed that if you wish to prefer any objection against such order you should attend either personally or by agent authorised for that purpose at the office of the undersigned .....at .....on the ..... day of .....

Date : .....

Signed .....

Place : .....

Designation.....

Gist of the order proposed to be passed

**DEED OF AGREEMENT (MEMORANDUM OF UNDERSTANDING) FOR EXECUTION  
OF WORK RELATING TO COLLECTION OF TAXES etc UNDER LAND REVENUE  
AND SETTLEMENT DEPARTMENT BY COLLECTING AGENT IN MIZORAM**

**[ See rule - 8(3)]**

1. This agreement is made on this ..... day of ....., 20..... between Director, Land Revenue and Settlement Department, on behalf of Government of Mizoram, (hereinafter referred to as Director which includes his successors in Office) and ..... (hereinafter referred to as Collecting Agent which expression includes his successors which is an authorised collecting agent of Government of Mizoram.

2. Whereas the Land Revenue and Settlement Department through Director, Land Revenue and Settlement Department, Mizoram has proposed collection of taxes etc. in the ..... village, ..... District in the State of Mizoram through Collecting Agent.

AND

whereas ..... is desirous of undertaking the work as Collecting Agent

AND

whereas the Director is desirous of entrusting the work to ..... under the close supervision by the officials of Land Revenue and Settlement Department, Mizoram.

AND

Now, therefore, it is hereby agreed upon the aforesaid parties to enter into this agreement on the terms and conditions specified hereunder :-

**3. Scope of Work :**

The scope of work will include the following :-

- (1) Assessment and Collection of taxes, viz; House tax or building tax or land tax or tax on agricultural or non-agricultural land or Zoram chhiah or tolls on persons living within the State or tax on farm or tax on shop, stall or private markets.
- (2) To submit full and complete account of the taxes levied and collected to the Collector.

**4. Responsibility :**

Director shall provide all necessary books, registers, accounts or maps or documents or any deliverable required for the assessment and collection of taxes. However, collecting agent shall take all measures of proper use and return the same in best possible condition to the Director and also to maintain confidentiality of the documents.

**5. Time frame for completion of the work :**

The whole process of work will be completed within ..... calendar month ( ..... days)

cont.../

6. **Delivery or Receipt of taxes :**

Collecting agent shall submit all the taxes collected progressively supported with statement of account and receipt book as the progress of tax collection.

7. **Rates and mode of payment :**

The Director agrees to make payments as mentioned hereunder for the work to be executed by collecting agent :

(a) ..... % of the value of taxed collected at the time of submission of taxes collected by collecting agent.

8. **Penalty :**

If the Collecting Agent fail to pay or deposit to the Government any sum payable or taxes collected under this Act on the respective dates on which they are made payable/ deposit he/ they shall pay interest at 12 percent of such amount collected from the dates on which they were so payable until the date of payment of recovery.

9. **Force Majeure**

For the purpose hereof, force majeure shall be any of the following events: acts of God or the public enemy; compliance with any Order, rule, regulation, decree, or request of any Governmental authority or agency or person purporting to act thereof, acts of war, public disorder, rebellion, terrorism or sabotage; floods, hurricanes or other storms, strikes or labour disputes; or any other cause, whether or not of the class or kind specially named or referred to herein, not within the reasonable control of the party affected. A delay in or failure of performance of either party shall not constitute a default hereunder nor be the basis for, or give rise to, any claim for damages, if any, to the extent such delay or failure is caused by force majeure. The party who is prevented from performing by force majeure (i) shall be obligated within a period not to exceed fourteen (14) days after the occurrence or detection of any such event to give notice to the other party setting forth in reasonable details the nature thereof and the anticipated extent of the delay, and (ii) shall remedy such cause as soon as reasonably possible.

10. **Arbitration**

In the event of any question, dispute of difference arising out of this agreement between the parties with regard to interpretation of this agreement or the rights of liabilities or duties assignment out of it or otherwise connected with this agreement, the matter shall be referred to the arbitration of two arbitrators one to be appointed by each of the parties hereto. The arbitrators shall appoint an umpire before entering upon reference. The decision of the arbitrators or the umpire as the case may be final and binding upon the parties. The provision of Indian Arbitration and Conciliating Act, 1996 as amended from the time to time shall apply to such arbitration.

In witness whereof the parties hereto have signed this agreement on the date, month and year mentioned against their respective signatures.

**11. Validity of M.O.U.**

The agreement is meant only for the above mentioned work and not for any other subsequent works.

Signature of

Director  
Land Revenue & Settlement Department  
Government of Mizoram  
Aizawl

Signature of

For and on behalf of  
Collecting Agent

Sd/-  
C. Hmingthanzuala,  
Secretary to the Govt. of Mizoram,  
Revenue Department.