

MIZO DISTRICT (PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION) REGULATION, 1963

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SCHEDULE 1 :- Rates of tax

MIZO DISTRICT (PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION) REGULATION, 1963

A Regulation to provide for the levy and collection of tax on professions, trades, callings and employments within the Mizo Autonomous District Preamble. Whereas it is expedient to impose a tax on professions, trades, callings and employments within the autonomous district of Mizo ; It is hereby enacted in the eleventh year of the Republic of India as follows :

1. Short title, extent and commencement :-

(1) This Regulation may be called the Mizo District (Professions, Trades, Callings and Employments Taxation) Regulation, 1963.

(2) It extends to the whole of the Autonomous District of Mizo.

(3) It shall come into force on such date as the Executive Committee of the Mizo District Council may by notification, in the Assam Gazette, appoint.

2. Definitions :-

In this Regulation, unless there is anything repugnant in the subject or context

(1) "assessing authority" means the Secretary of the Executive Committee or any other officer authorised or appointed by the Executive Committee in this behalf;

(2) "person" includes a company, firm or other association of persons ;

(3) "prescribed" means prescribed by rules made under this Regulation ;

(4) "previous year" means the twelve months ending on the 31st of March next preceding the year for which the assessment is to be made ;

(6) "District Council" means the Mizo District Council ;

(7) "Chief Executive Member" means the Chief Executive Member of the Mizo District Council ;

(8) "District" means the Autonomous District of Mizo ;

(10) "Executive Committee" means the Executive Committee of the Mizo District Council as defined in the Assam Autonomous Districts (Constitution of District Councils) Rules, 1951 ;

(11) "total gross income" means aggregate of income from all sources ;

(12) "Secretary to the Executive Committee" means the Secretary to the Executive Committee of the Mizo District Council.

CHAPTER 1

Liability to tax

3. Liability to tax :-

As from the appointed date and subject to the provisions of this Regulation, every person who carries on a trade either by himself or by an agent or representative, or who follows a profession or calling, or who is in employment, either wholly or in part within the autonomous district of Mizo shall be liable to pay for each financial year a tax in respect of such profession, trade, calling or employment and in addition to any tax, rate, duty or fee which he is liable to pay under any other enactment for the time being in force :

Provided that for the purposes of this section a person on leave shall be deemed to be a person in employment ;

Provided further that the provisions of this Regulation shall not apply to a member of the armed forces of India.

4. Rates of tax :-

The tax shall be levied at the rates specified in the Schedule annexed to this Regulation.

5. Determination of tax :-

The tax payable by any person under this Regulation shall be determined with reference to his total gross income during the previous year from his profession, trade, calling or employment :

Provided that a person liable to tax under the Assam Professions, Trades, Callings and Employments Taxation Act, 1947, and who has paid to the State Government such tax due up to the day on which this Regulation comes into force shall be exempted from the liability of the tax up to the extent of the amount paid on the production of a valid receipt signed by a competent authority.

CHAPTER 2

Taxing authorities

6. Taxing authority :-

(1) The Secretary to the Executive Committee and/or such other officer as may be appointed or authorised by the Executive Committee shall be responsible for the administration of the Regulation.

(2) The persons appointed under sub-S. (1) shall exercise such duties as may be required by or under this Regulation.

(3) All persons appointed under sub-S. (1) shall be deemed to be public servants within the meaning of S. 21 of the Indian Penal Code, 1860.

CHAPTER 3

Assessment

7. Returns :-

8. Assessment :-

(1) If the assessing authority is satisfied that a return furnished under S. 7 is correct and complete or satisfactory evidence of assessment admissible under the Indian Income-tax Act, 1922 (Act XI of 1922) is produced, he shall, by an order in writing, assess the person and determine the tax payable by him on the basis of such return or on the basis of such assessment, as the case may be.

(2) If the assessing authority is not satisfied that a return furnished under S. 7 is correct and complete he shall serve on the person concerned a notice requiring him, on the date, and at the hour and place to be specified therein either to attend in person or to produce or cause to be produced evidence in support of the return.

(3) On the days specified in the notice under sub-S. (2) or as soon afterwards as may be, the assessing authority, after hearing such evidence as may be produced and such other evidence as he may require shall, by an order in writing, assess the person and determine the tax payable by him.

9. Assessment of escaped tax :-

If for any reason any person has not been assessed or has been under-assessed for any financial year, the assessing authority may, notwithstanding anything contained in sub- S. (2) of S. 7, at any time within three years of the end of that year, serve on the person

liable to pay the tax, a notice containing all or any of the requirements which may be included in a notice under sub-S. (2) of S. 7 and may proceed to assess or re-assess him and the provisions of this Regulation shall, so far as may be, apply accordingly as if a notice were issued under that sub-section :

Provided that the tax shall be charged at the rate at which he would have been charged if the person would not have escaped assessment or full assessment, as the case may be.

10. Rectification of mistakes :-

(2) Where any such rectification has the effect of reducing the assessment, the assessing authority shall order any refund which may be due to such person.

(3) Where any such rectification has the effect of enhancing the assessment or reducing the refund, the assessing authority shall serve on the person a notice of demand in the prescribed form specifying the sum payable, and such notice of demand shall be deemed to be issued under S. 16 and the provisions of this Regulation shall apply accordingly.

11. Deduction of tax at source :-

(1) The tax payable in advance under this Regulation by any person in the employment of any Government, local authority, company, firm or other association of persons shall, in the manner prescribed, be deducted by the principal officer thereof from any amount payable to such person on behalf of such Government, local authority, company, firm or other association of persons and the amount so deducted shall be credited to the District Council Fund in accordance with the procedure laid down in the Mizo Fund Rules, 1952, as may be amended or revised from time to time.

(2) The principal officer making any deduction under sub-S. (1) shall submit to the assessing authority such returns and within such time as may be prescribed.

(3) The assessing authority may take action, if he thinks fit in the manner provided by sub-S. (2) of S. 7 and by S. 8, in the case of any person in respect of whom he is satisfied that no return under sub-S. (3) has been furnished or a return furnished under that sub-section is inaccurate or deficient.

12. Requisition for deduction of tax :-

The assessing authority may require a principal officer to deduct, from any payment to a person, any tax or penalty due from him and the principal officer shall comply with such requisition.

13. Indemnity :-

The principal officer deducting or paying any tax under the provisions of this Regulation is hereby indemnified for such deduction or payment thereof.

CHAPTER 4

Appeals

14. Appeals :-

Any person aggrieved by an order of assessment passed by an assessing authority under this Regulation may prefer an appeal within thirty days of the receipt of such order, to the Executive Member in-charge, Finance and in the manner as may be prescribed :

Provided that the Appellate Authority may admit an appeal after the expiration of thirty days, if he is satisfied that for reasons beyond the control of the appellant or for any other sufficient cause it could not be filed within time ;

Provided further that no appeal shall lie against an order of assessment under sub-S. (4) of S. 8.

15. Power of revision :-

Subject to such rules as may be prescribed and for reasons to be recorded in writing, the Chief Executive Member may on an application by a person aggrieved by an order filed within ninety days of that order, or of his own motion, revise any order passed under this Regulation by any Officer or by the Executive Member-in-charge, Revenue :

Provided that no order prejudicial to a person shall be passed without giving him a reasonable opportunity of being heard ;

Provided further that no application under this section shall lie to the Chief Executive Member against the order, an appeal against which has been provided for in this Regulation or rules made thereunder.

CHAPTER 5

Demand, payment and recovery

16. Notice of demand :-

Where any tax or penalty is payable in consequence of any order passed under or in pursuance of this Regulation, the assessing authority shall serve on the person concerned a notice of demand in the prescribed form specifying the amount so payable.

17. Dues when payable :-

(1) The tax or penalty payable under this Regulation shall be paid in the manner hereinafter provided.

(2) Every person liable to furnish a return under sub-S. (1) of S. 7 shall, before he furnishes the return, pay into the District Council Fund in accordance with the procedure as provided under the Mizo District Council Fund Rules, 1952, as may be amended or revised from time to time, the full amount of tax due on the basis of such return and shall furnish, along with the return, a receipt in token of such payment.

(3) The principal officer deducting any tax under S. 11 shall pay the amount to the District Council Fund within thirty days of such deduction and shall furnish, along with the returns required to be made under sub-S. (2) thereof, a receipt in token of such payment.

18. Mode of recovery :-

(2) Where a person is in default, the assessing authority may, in his discretion, direct that in addition to the amount due a sum not exceeding the amount shall be recovered from the defaulter by way of penalty.

(3) Where a person is in default, the assessing authority shall, unless action has been taken under S. 12 order that the amount due shall be recoverable as an arrear of land revenue and shall proceed to realise the amount due as such.

19. Refunds :-

Any person who has paid any tax or penalty in excess of the amount due under this Act may, within ninety days of the service of the order of assessment or that passed on appeal or revision, as the case may be, apply for a refund and the amount paid in excess shall be refunded accordingly.

CHAPTER 6

Offence and penalties

20. Failure to make returns :-

Whoever

- (1) fails, without reasonable cause, to submit in due time any return as required by or under the provisions of this Regulation or submits a false return ; or
- (2) fails or neglects, without reasonable cause, to comply with any requirement made of, or any obligation laid on, him under the provisions of this Regulation ; or
- (3) fraudulently evades payment of any tax due under this Regulation or conceals his liability to such tax ; shall, on conviction before a Magistrate and in addition to any tax or penalty or both that may be due from him, be punishable with imprisonment which may extend to six months or with fine not exceeding one thousand rupees or with both.

CHAPTER 7

Miscellaneous

21. Power to compel attendance, etc :-

- (1) The assessing authority may by a written notice require any person to attend before him and to give evidence or produce documents, as the case may be, for the purpose of determining the liability of himself or of any other person to taxation under this Regulation.
- (2) Such person shall on such requisition be legally bound to attend and give evidence or produce documents, if in his power and possession, as the case may be, at the place and time specified in such notice, and whoever is required to produce a document may either attend and produce it or cause it to be produced.

22. Information to be furnished by the principal officer :-

The assessing authority may demand from the principal officer of any Government, local authority, company, firm or other association of persons the names and complete addresses of all or any of the persons who have been, or are, in the employment of such Government, local authority, company, firm or other association of persons and such principal officer shall thereupon furnish the assessing authority with the names and addresses so demanded.

23. Prosecution, suits or other proceedings :-

No suit shall be brought in any civil court to set aside or modify any assessment made or order passed under the provisions of this Regulation, and no prosecution, suit or other proceedings shall lie

against any officer or Executive Member of the District Council for anything in good faith done or intended to be done under this Regulation or the rules made thereunder. In computing the period of limitation prescribed for an appeal or a revision, the day on which the order complained of was made and the time requisite for obtaining a copy of such order shall be excluded.

24. Place of assessment :-

Any person liable to pay tax under this Regulation shall ordinarily be assessed by such assessing authority as may be prescribed.

25. Power to make rules :-

(1) The Executive Committee may make rules for carrying out the provisions of this Regulation.

SCHEDULE 1

Rates of tax

SCHEDULE 1							
[See Section 4]							
Rates of tax							
A. In the case of every person other than a Hindu undivided or joint family							
Where the total gross annual income						Amount of Tax	
						Rs.	
1.	Does not exceed Rs. 3,500					Nil	
2.	Exceeds	Rs.	3,500 but	does not exceed	Rs	5,000	24
3.	„	„	5,000	„	„	10,000	36
4.	„	„	10,000	„	„	15,000	50
5.	„	„	15,000	„	„	20,000	70
6.	„	„	20,000	„	„	25,000	100
7.	„	„	25,000	„	„	30,000	150
8.	„	„	30,000	„	„	35,000	200
9.	„	„	35,000				250
B. In the case of every Hindu joint family							Amount of Tax
Where the total gross income							Rs.
1.	Does not exceed Rs. 5,000						Nil
2.	Exceeds	Rs.	5,000 but	does not exceed	Rs.	10,000	36
3.	„	„	10,000	„	„	15,000	50
4.	„	„	15,000	„	„	20,090	70
5.	„	„	20,000	„	„	25,000	100

5.	„	„	25,000	„	„	30,000	150
6.	„	„	25,000	„	„	30,000	150
7.	„	„	30,000	„	„	35,000	200
8.	„	„	35,000				250