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#### NOTIFICATION

No. C.31016/3/2005 - DCA (C), the 7<sup>th</sup> December, 2011. In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India, the following Amendment Regulations passed by the Chakma Autonomous District Council, which was assent by His Excellency the Governor of Mizoram on 28.11.2011.

“THE CHAKMA AUTONOMOUS DISTRICT COUNCIL (PROFESSION, TRADES, CALLING AND EMPLOYMENTS TAXATION) (AMENDMENT) REGULATIONS, 2011.”

**Lalbiakmawia,**

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



**THE CHAKMA AUTONOMOUS DISTRICT COUNCIL  
(PROFESSION, TRADES, CALLINGS AND EMPLOYMENTS  
TAXATION) (AMENDMENT) REGULATION, 2011.**

**A  
REGULATION**

to amend the Chakma Autonomous District Council (Profession, Trades, Callings and Employments Taxation) Regulation, 1995 (hereinafter referred to as Principal Regulations).

Be it enacted by the Chakma Autonomous District Council in the Sixty Second Year of the Republic of India as follows :-

**1. Short title and commencement :-**

- (1) This Regulation may be called the Chakma Autonomous District Council (Profession, Trades, Callings and Employments Taxation) (Amendment) Regulations, 2011.
- (2) It shall extend to the whole of the Chakma Autonomous District Council.
- (3) It shall come into force on such date as may be notified in the Official Gazette.

**2. Amendment of the Schedule :-**

In the Schedules of the Principal Regulations, a new clause (C) clause (D) and clause (E) shall be added namely :

“(C) Estate Agents or promoters or brokers or commission Agents or del credere Agents or Merchantile Agents : Rs. 500/- per annum.

(D) Directors (other than nominated by Government) of companies registered under the companies Act, 1956 : Rs. 500/- per annum.

(E) Contractors/ Suppliers of all description/ classes engaged in any work whose gross business in a year is :

- |   |             |
|---|-------------|
| (a) Less than Rs. 50,000/-                                | NIL         |
| (b) Rs. 50,000/- or more but less than Rs. 2,50,000/-     | Rs. 200/-   |
| (c) Rs. 2,50,00/- or more but less than Rs. 5,00,000/-    | Rs. 500/-   |
| (d) Rs. 5,00,000/- or more but less than Rs. 10,00,000/-  | Rs. 1,000/- |
| (e) Rs. 10,00,000/- or more but less than Rs. 20,00,000/- | Rs. 1,500/- |
| (f) Rs. 20,00,000/- and above.                            | Rs. 2,500/- |

The existing clause ‘C’ shall be read as ‘clause (F)’.

Clause (C), (D), (E), (F) will be added after existing clause (B).

Explanation :- For the purpose of this entry, “ gross business” shall mean for aggregate amount of the valuable consideration or part there of receivable during the immediately preceding year in respect of a contract or supply works executed wholly or partly during such year”.

**STATEMENT OF OBJECT AND REASON**

The Principal Regulation, 1995 namely the Chakma Autonomous District Council (Profession, Trades, Callings, Employments Taxation) Regulation, 1995 does not provide the provision to levy profession tax and the rates of taxes to be levied from the

- (1) Estate Agents or promoters or brokers or commission Agents or del - credere Agents or Marchantile Agents.
- (2) Directors (other than nominated by Government) of companies registered under the companies Act, 1956 and
- (3) Contractors (Suppliers of all description).

Hence the Bill.

**Buddha Lila Chakma,**  
Executive Member,  
i/c Land Revenue & Settlement (Taxation) Department,  
Chakma Autonomous District Council,  
Kamalanagar.