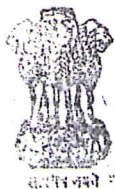


Regd. No. NE 907



# **The Mizoram Gazette**

## **EXTRA ORDINARY**

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#### **NOTIFICATION**

No. C. 31018/3/90-DCA (C), the 6th May, 1993. In pursuance of Paragraph 11 of the Sixth Schedule to the Constitution of India, the following Regulations made by the Chakma Autonomous District Council under Para 8 (3) of the said Schedule and assented to by the Governor of Mizoram is hereby published for general information.

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

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

1995,

A

Regulation

to provide for the levy and collection of tax on Professions, trades, callings and employments within the Chakma Autonomous District Council.

Whereas it is expedient to impose taxes on Professions, trades, callings and employments within the Chakma Autonomous District Council.

It is hereby enacted by the Chakma Autonomous District Council in the Forty-sixth year of the Republic of India as follows :—

CHAPTER—I  
PRELIMINARY

1. SHORT TITLE, EXTENT AND COMMENCEMENT :

- (1) This Regulation may be called the Chakma Autonomous District (Professions, Trades, Callings and Employments Taxation) Regulation, 1995.
- (2) It shall extend to the whole of the Chakma Autonomous District.
- (3) It shall come into force on such date as the District Council may by Notification in the Official Gazette appoint.

2. DEFINITIONS :

In this Regulation, unless the context otherwise requires :—

- (1) "Appointed date" means the date to be appointed by the Executive Committee for commencement of the operation of this Regulation;
- (2) "Assessing authority" means the Secretary to the Executive Committee or any other officer authorised or appointed by the Executive Committee in this behalf;
- (3) "Chief Executive Member" means the Chief Executive Member of the Chakma Autonomous District Council;
- (4) "District" means the Chakma Autonomous District;
- (5) "District Council" means the Chakma District Council;
- (6) "District Fund" means the Fund of the Chakma District Council;
- (7) "Employments" includes a service rendered on regular or monthly salary or emolument or contract service;
- (8) "Executive Committee" means the Executive Committee of the Chakma District Council;
- (9) "Executive Member i/c Revenue" means the Executive Member of the Chakma District Council authorised by the Chief Executive Member to perform the functions and duties pertaining to Revenue matters;
- (10) "Governor" means the Governor of Mizoram;
- (11) "Person" includes a company, firm or business centre or other Association of persons;
- (12) "Prescribed" means prescribed by rules made under this Regulation as amended from time to time;



- (13) "Principal Officer" means with reference to -
- i) a Government, the head of an office or Disbursing Officer;
  - ii) a local authority, company, firm or other association of persons, the proprietor, or the Chairman, or Secretary, or Manager or Agent of such local authority, company, firm or other association of persons;
- (14) "Previous Year" means the financial year preceding the year in which the assessment is to be made;
- (15) "Salary" means any emolument paid or drawn for any work or service;
- (16) "Schedule" means the Schedules appended to this Regulation;
- (17) "Secretary to the Executive Committee" means the Secretary to the Executive Committee;
- (18) "Taxation Year" means a financial year in which a tax is assessed under this Regulation;
- (19) "Total Gross Income" means aggregate of income derived from all sources by a person;
- (20) "Year" means a financial year commencing from the 1st April of a calendar year to the 31st March of the year following or a part thereof.

### 3. LIABILITY TO TAX :-

As from the appointed date and subject to the provisions of Sub-regulation(2) of this regulation, every person who carries on a trade either by himself or by an agent or representative or who follows a profession, trade or calling or who is in employment, either wholly or in part within the Chakma Autonomous District shall be liable to pay for each financial year a tax in respect of such profession, trade, calling or employments and in additions to any tax rate, duty or fee which he is liable to pay under any other enactment for the time being in force to the District Council or to the Government.

Provided that for the purpose of this regulation 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 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 Act, 1917 or the Mizo District (Profession, Trades, Callings and Employment Taxation) Regulations, 1963 and who has paid to the Government such tax due upto the day on which this Act came into force shall be exempted from the liability of the tax upto the extent of the amount paid on production of valid receipt signed by competent authority.

## CHAPTER II

### ASSESSMENT :

#### 6. ASSESSING AUTHORITIES :-

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

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

(3) All persons appointed under Sub-Regulation (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

#### 7. RETURNS :

(1) Every person liable to pay tax under this Regulation shall submit to the assessing authority a return in such form and within such time as may be prescribed.

Provided that a person in respect of whom the tax has been deducted under the provisions of Regulation 11 shall, subject to the provisions in sub-regulation (3) thereof, be exempted from the liability to submit a return under this Sub-regulation.

(2) In the case of any person who has not furnished a return under sub-regulation (1) in spite of his liability to pay tax under this Regulation for any financial year, the assessing authority may serve in that year a notice, in the prescribed form on such person requiring him to furnish the return and such person shall thereupon furnish the return within the period specified in the notice :

Provided that any person offering to pay tax at the highest rate specified in the schedule to this Regulation shall not be required to submit any return or to produce any evidence.



## 8. ASSESSMENT :

- (1) If the assessing authority is satisfied that a return furnished under regulation is correct and complete or if satisfactory evidence of assessment, admissible under the Indian income Tax Act, 1961 ( Central Act 43 of 1961) 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 section 7 is correct and complete, he shall serve on the person concerned a notice requiring him, either to attend in person or to produce or cause to be produced evidence in support of the return on the date and at the hour and place to be specified therein.
- (3) On the day specified in the notice under sub-regulation (2) above, 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.
- (4) If any person fails to make a return as required by section 7 or having made the return fails to comply with the terms of the notice issued under sub-regulation (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.

Provided that before making assessment, the assessing authority may allow the person such further time as he thinks fit to make the return or comply with the terms of the notice issued under sub-regulation (2).

## 9. ASSESSMENT OF EVADED TAX :

If for any reason, any person has been under assessed or has not at all been assessed for any financial year, the assessing authority may, notwithstanding anything contained in sub-regulation (2) of regulation 7, at any time within 3 years after the end of that financial year, serve on the person liable to pay the tax so evaded, a notice containing all or any of the requirements which may be included in the notice under sub-regulation (2) of regulation 7, and may proceed to assess or re-assess him and provisions of this regulation shall, in so far as may be consistent, apply accordingly as if the notice were a notice issued under that sub-section

## 10. RECTIFICATION OF MISTAKE :

- (1) The authority which made an assessment or passed an order may on appeal or revision in respect thereof, or on his own motion, if an application is filed in this behalf within three months from the date of such assessment or an order, rectify any mistake appearing from the record of the case.



Provided that on such rectification having adverse effect upon the assessee shall be made unless the assessee has been given a reasonable opportunity of being heard.

(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 regulation 16 and provisions of this Regulation shall apply accordingly.

#### 11. DEDUCTION OF TAX AT SOURCES :

(1) The tax payable under this Regulation by any person in the employment of any local authority company, firm or other association of persons shall in the manner prescribed, deducted by the principal Officer thereof from any amount payable to such person on behalf of such local authority, company, firm or other associations of persons and the amount so deducted shall be credited to the District Fund in accordance with the procedure as laid down in the Mizoram Autonomous District Councils (Fund) Rules, 1996 as applicable to the District Council and as may be amended or revised from time to time.

(2) The Principal Officer making any deduction under sub-section (1) shall submit to the assessing authority such returns and within such time as may be prescribed:

Provided that when action is taken under sub-regulation (2) and (3) of regulation 22 no such action may be required.

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

(4) Where any principal Officer fails to deduct any tax or after deducting fails to pay it as required by or under this regulation he shall, without prejudice to any other consequences he may incur under this regulation, be deemed to be person in default in respect of the tax not deducted or paid and all the provisions of regulation 18 shall apply to him;

Provided that the assessing authority shall not make a direction under sub-regulation (2) of regulation 18 for the recovery of any penalty from such person unless it is satisfied that such person has wilfully failed to deduct or pay the tax.

## 12. REQUISITION FOR DEDUCTION OF TAX :

The assessing authority may require a Principal Officer to deduct from any payment of the person any tax or penalty due from him and the Principal Officer shall comply forthwith such requisition.

## 13. INDEMNITY :

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

## CHAPTER-IV

### APPEAL

## 14. APPEAL :

(1) Any person aggrieved by an order of assessment passed by an assessing authority under this regulation may prefer and appeal within 45 days of receipt of such order, to the Executive Member in charge of Revenue.

(2) The Executive Member in-charge of Revenue shall, on receipt of such appeal, dispose of the same as if it were an appeal from a civil case.

Provided that the appellate authority may admit an appeal after the expiration of 45 days, if it 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-regulation (4) of regulation.

## 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 any order filed within ninety days of that order or on 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 reasonable opportunity of being heard.

Provided further that no application under this regulation shall lie against the order, no appeal against which has been provided for in this regulation or rules made thereunder.



## CHAPTER--V

## DEMANDS, PAYMENT AND RECOVERY

## 16. NOTICE OF DEMAND :

Where any tax or penalty is payable in consequence of any order passed 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 assessed in a financial year following the year for which it is payable and shall be paid in the assessing year in the manner hereinafter provided.

(2) Every person except those indicated in sub-regulation (1) of regulation 11 pay his due tax or penalty as may be the case, as soon as may be after assessment to the Revenue Officers of the District Council or otherwise as may be directed by the assessing authority or the Executive Committee.

(3) The Principal Officer deducting any tax under regulation 11 shall pay the amount to the District Council Fund, within 45 days of such deduction and shall furnish, along with the returns required to be made under sub-regulation (2) thereof a receipt in token of such payment.

(4) The amount of tax or penalty due under this regulation (a) in excess of payment already made, or (b) where no payment has been made, shall be paid by such date is specified in the notice, of demand and where no such date is specified, and it shall be paid within 45 days of service of the notice of demand.

## 18. MODE OF RECOVERY :

(1) Where any tax or other dues payable under this regulation is not paid on or before the due date, the person shall be deemed to be in default.

Provided that where a person has presented an appeal or petition for revision and such appeal or petition for revision has been admitted, he shall not be deemed for so long as the appeal or petition for revision remains pending, to be in default in respect of the portion of the dues in dispute.

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

(3) Where the person is in default, the assessing authority shall, unless action has been taken under section 12 order that 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 regulation may, within ninety days of the payment of such excess amount apply for a refund and the amount paid in excess shall be refunded accordingly, as soon as may be by an order passed by the Executive Member in-charge of Revenue.

## CHAPTER—VI

## OFFENCES AND PENALTIES

20. FAILURE TO MAKE RETURN :

Whoever—

(1) fails, without reasonable cause, to submit in due time any return required by or under provision of the regulation or submit 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) Praudulently ~~evates~~ <sup>evades</sup> 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, of both, that may be due from him, be punishable with imprisonment which may extend to six months or fine not exceeding five hundred rupees, or with both.

## CHAPTER—VII

## 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 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 as specified in such notice, and whoever is required to produce a document shall either attend to produce it or cause it to be produced.

## 22. INFORMATION TO BE FURNISHED BY THE PRINCIPAL OFFICER :

(1) The assessing authority may demand from the Principal Officer of any Govt. Local authority, Company or 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 or firm or other Association of persons;

(2) The assessing authority may also require the Principal Officer to furnish the rates of monthly emoluments paid to their all or any particulars employee and the period of employment of such employees.

(3) The Principal Officers on being required under sub-regulation (1) and (2) shall thereupon furnish the assessing authority with the particulars so required.

### 23. PROSECUTION, SUITS AND OTHER PROCEEDING :

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, suits or other proceedings shall be against any officer or Executive Member of the District Council for anything, done or intended to be done in good faith under this regulation or rules made thereunder.

### // 24. PLACE OF ASSESSMENT :

Any person liable to pay tax under this regulation shall ordinarily be assessed by such assessing authority and at such places as may be prescribed by the Executive Committee from time to time.

### 25. POWER TO MAKE RULES :

The Executive Committee may with prior approval of the Governor of Mizoram make rules for carrying out the provisions of this regulation.

### 26. EXPLANATION TO THE LIMITATION OF TIME :

In computing the period of limitation prescribed for an appeal or revision, the day on which the order of complaint was made and time required for obtaining a copy of such order shall be excluded.

## THE SCHEDULES

(SEE REGULATION - 4) ✓

## RATE OF TAX

### // A. Salary and wages earned where the total amount of tax gross annual income.

Annual income	Per annum
1. Does not exceed 15,000	Nil
2. Exceeds 15,000/- but not more than Rs 20,000/-	Rs 100/-
3. Exceeds 20,000/- but not more than Rs 25,000/-	Rs 150/-
4. Exceeds 25,000/- but not more than Rs 30,000/-	Rs 200/-
5. Exceeds 30,000/- but not more than Rs 35,000/-	Rs 250/-



6.	Exceeds 35,000/- but not more than	Rs 50,000/-	Rs 300/-
7.	Exceeds 50,000/- but not more than	Rs 75,000/-	Rs 500/-
8.	Exceeds 75,000/- but not more than	Rs 1,00,000/-	Rs 750/-
9.	Exceeds 1,00,000/- -do-	Rs 1,50,000/-	Rs 1000/-
10.	Exceeds 1,50,000/- -do-	Rs 2,00,000/-	Rs 1500/-
11.	Exceeds 2,00,000/- -do-	Rs 2,50,000/-	Rs 2000/-
12.	Exceeds 2,50,000/- -do-	Rs 3,00,000/-	Rs 2500/-

✓ B. Any dealers whose annual gross turnover or income or income on all sales is :

Sales	Amount of tax per annum	
1. Less than Rs 20,000/-		Nil
2. Rs. 20,000/- or more but not exceeding	Rs 50,000/-	Rs 100/-
3. Above Rs 50,000/- but not exceeding	Rs 2,00,000/-	Rs 250/-
4. -do- Rs 2,00,000/- -do-	Rs 5,00,000/-	Rs 500/-
5. -do- Rs 5,00,000/- -do-	Rs 10,00,000/-	Rs 700/-
6. -do- Rs 10,00,000/- -do-	Rs 20,00,000/-	Rs 1000/-
7. -do- Rs 20,00,000/- -do-	Rs 25,00,000/-	Rs 1500/-
8. -do- Rs 25,00,000/-		Rs 2500/-

C. Persons other than mentioned at serial No A and B are engaged in any profession, trades, calling or employment Rs. 500/-

#### EXPLANATION :

For the purpose of this entry "Annual gross turnover" shall mean the turnover of sales made during the year immediately proceeding the year of assesment.

Notwithstanding anything contained in this Schedule where person is covered by more than one entry in the schedule, the highest rate of tax specified under any of these entries shall be applicable in this case.

#### STATEMENT OF OBJECT AND REASON

There is no such rule or regulation for imposition, collection and administration of the matter connected with taxation on professions, trades, callings and employments in the Chakma Autonomous District. Hence the Bill is adopted for the purpose.

B.K.Chakma  
Executive Member i/c Revenue  
Chakma Autonomous District Council,  
Kamalanagar.

Certified that the above Bill i.e. the Chakma Autonomous District (Professions, Trades, Callings and Employments Taxation) Regulation, 1995 was unanimously passed in the First Sitting of the Winter Session of 1995 of the 5th Chakma Autonomous District Council on 29.12.95.

AND

In authentication signed on this day of thirteenth day of May nineteen hundred ninety six Anno Domini.

As proposed

A.P.Mukherji  
Governor,  
Government of Mizoram.

R.M.Chakma  
Chairman  
Chakma Autonomous District Council,  
Kamalanagar.