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CHAKMA AUTONOMOUS DISTRICT COUNCIL

(TAX ON ENTRY OF VEHICLE INTO
THE AUTONOMOUS DISTRICT)
REGULATIONS, 2004.

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**CHAKMA AUTONOMOUS DISTRICT COUNCIL
(TAX ON ENTRY OF VEHICLES INTO THE
AUTONOMOUS DISTRICT) REGULATIONS, 2004.**

Whereas it has become an imperative need to augment the revenue resources of the District Council to meet rising expenses of administrative costs and to implement funds for development programme to be undertaken by the District Council.

Now, therefore, in exercise of the powers conferred under clause (c) of sub-paragraph (3) of Paragraph 8 of the Sixth Schedule to the Constitution of India, the Chakma Autonomous District Council makes the following Regulations in Fifty-fifth year of the Republic of India as follows:-

- Short title, extent and**
1. (1) These Regulations may be called the Chakma Autonomous District Council (Tax on entry of vehicles into the Autonomous District) Regulations, 2004.
 - (2) They shall extend to the whole of the Chakma Autonomous District.
 - (3) They shall come into force on such date as the Chakma Autonomous District Council may by notification in Official Gazette appointed after the assent of the Governor is obtained.

Definitions.

- 2 In these Regulations, unless there is anything repugnant in the subject or context,
- (a) "Autonomous District" means the Chakma Autonomous District;
 - (b) "Check Post" means the check post set up under sub-section (1) of section 7 ;
 - (c) "Collector" means a person appointed by the Executive Committee to collect the tax at the check post;
 - (d) "Council" means the Chakma Autonomous District Council;
 - (e) "District" means the Chakma Autonomous District constituted under the Sixth Schedule to the Constitution of India;
 - (f) "Executive Committee" means the Executive Committee of the Chakma Autonomous District Council;

- (g) "Form" means a form appended to this Regulations;
- (h) "Lessee" means the Lessee referred to in Section 15;
- (i) "Section" means a Section of these Regulations;
- (j) "Tax" means a Tax leviable under Section 3; and
- (k) "Vehicle" includes a truck, a motor car, a jeep with or without tailer and autorickshaw and any motor vehicle mechanically propelled and used or is capable of being used on road.

Levy of Tax. 3. Subject to the provision of Section 11, a tax shall be levied and collected in respect of vehicles entering the District Council for the purpose of trade or business and different rates may be fixed for different categories of vehicles.

Rate of the Tax. 4. Subject to the revision by the Executive Committee from time to time, the rate of Tax shall be as laid down in the Schedule;

Provided that any revision shall not at any time exceed fifty percent of the rate prevailing immediately before such revision.

Tax to be levied once 5. The tax in respect of any vehicle shall be levied only once during a period of twenty-four hours notwithstanding that the vehicle enters the District more than once during the period.

Payment of Tax. 6. The tax shall be paid in one installment at a Check Post set up for the purpose.

Setting up of Check. 7. (1) The Executive Committee may set up Check Posts at such places as it posts. may by public notification, specify and no vehicle other than the vehicle in Section 11 shall pass through the Check Posts without paying the tax under these Regulations.

(2) The Executive Committee may appoint a person to be in-charge of a Check Post and to collect the tax and such person shall be referred to as the Collector.

Issue of receipts. 8. (1) On collecting the tax the Collector shall issue a receipt and shall retain with him the counterfoil thereof.

- (2) No erasure shall be made in a receipt and any genuine correction or cancellation shall be distinct duly initialed by the Collector.

Form and custody of receipt books,

9. (1) The receipt shall be made in a form of book serially numbered as arranged in Form - I
- (2) Except for use at the Check Posts the receipt books shall be kept in the custody of the Secretary of the Executive Committee or an Officer authorised by the Executive Committee in that behalf and such Secretary or Officer, as the case may be, shall maintain or cause to be maintained a daily account of the receipt books issued and returned.
- (3) A person having at any time custody of the receipt books shall be responsible for any loss or damage, further liable to such action as the Executive Committee may decide for making good the loss of revenue suffered by the Council.

Accounts and deposits of Tax.

10. (1) The Collector shall maintain daily accounts of the tax collected in Form-II and shall deposit the amount collected with the Cashier
- (2) A remittance sheet in Form-III shall accompany the deposit. A copy of which shall be sent to the Secretary or the Executive Committee.

Vehicles exempted from payment of Tax

11. The following categories of vehicles shall be exempted from payment of the tax, namely:-
- (a) Defence services vehicles;
 - (b) Vehicles belonging to the Central or any State Government or to Corporation or Bodies set up by any such Governments;
 - (c) Red Cross ambulances and vehicles used for purposes of Medical and Health services ;
 - (d) Vehicles belonging to any Autonomous District Council;
 - (e) Vehicles engaged on duties of the Municipality or Town Committee;
 - (f) Private vehicles not engaged for any trade or business purposes;

(g) Local Taxis including Autorickshaws used as local taxis; and

(h) Local Town Buses except when such buses are hired by private parties or individuals or are otherwise used for carrying goods.

Power of the Collector.

12. (1) The Collector or any Officer in-charge of any Check Post shall have power to check a vehicle for the purpose of realisation of the tax.
- (2) In case of any dispute, the driver or the person in-charge of the vehicle shall pay the tax and may thereafter prefer an appeal in the Court of Sub-Divisional Officer (Civil), Chawogte, Mizoram.

Seeking assistance of the Authority of the State

13. The Collector may, wherever necessary seek the assistance of a Police Officer to prevent violation of the Provisions of of the Regulations.

Collection of the tax by a Lessee.

14. Notwithstanding anything contained in this Regulations, the Executive Committee may, by entering a lease with any person, appoint a Lessee to collect the tax on such terms and conditions as it may consider proper and beneficial and the provisions of Section 12, 13 and 16 shall apply to a Collector.

Appointment of Lessee

15. (1) To enter a term of lease under Section 14, Executive Committee may invite tenders from persons possessing such qualification and experience as it may deem fit.

Provided that the Executive Committee may reserve the right not to settle the lease with the tenderer offering the highest bidder.

- (2) On entering into a lease under Section 14, the provision of Sub-Section (2) of Section 7 and that of Section 10 shall not apply.
- (3) For collecting the tax, the lessee may be permitted to use the Check posts on terms and conditions as the Executive Committee may decide.

Penalty.

16. For refusal to pay the tax, the driver or any person in- charge of the vehicle shall be liable to prosecution and on conviction he/she shall be liable to pay a fine of not exceeding rupees 500/- (Rupees five hundred) only.

- Appeal.** 17. Any person who is aggrieved by any act, order or direction of the Collect or may prefer an appeal before the Court of Sub-Divisional Officer (Civil), Chawngte, within 30(Thirty) days from the date of the act, order or direction and the decision of the Court shall be final.
- Competent Court.** 18. The Court of Sub-Divisional Officer (Civil), Chawngte is the competent court to try and hear all the offences or cases relating to the collection of vehicle tax.
- Power to make** 19. The Executive Committee may make such rules as may be necessary for carrying out the purposes of these Regulations.

STATEMENT OF THE OBJECT AND REASON.

In course of administration, it has been found absolutely Necessary to make Regulations by which the District Council augments its Revenue Resources as empowered under Sub-Paragraph (3) (b) of Paragraph 8 of the Sixth Schedule to the Constitution of India as levy and collection of taxes on certain vehicles entering the Chakma Autonomous District Council for any business or trade purposes.

Hence this Regulation.

(P. K. CHAKMA)
Executive Member, i/c Road Transport, etc.
Chakma Autonomous District Council,
Kamalanagar.

FINANCIAL MEMORANDUM

The Regulations when assented to by the Governor and enforced by this District will raise the revenue receipt of the Council.

THE CHAKMA AUTONOMOUS DISTRICT COUNCIL (TAX ON ENTRY OF VEHICLES INTO THE AUTONOMOUS DISTRICT) REGULATIONS, 2004.

SCHEDULE

(See Section 4 (1)

Schedule of Rate Taxable at the Check Point

S/No.	Description of Vehicle	Rate of Tax
1.	Light Vehicle	Rs. 20.00
2.	Heavy Vehicle	Rs. 50.00

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FORM-I
(Section 9 (1))

TAX RECEIPT

IN DUPLICATE

BOOK NO. _____

RECEIPT NO. _____

Name of the Check Post _____

Date _____

Received from vehicle No. _____ an amount of
Rs. _____ /-(Rupees _____) only being the
tax on vehicle entry into Chakma Autonomous District Council.

Signature of Collector
And Official Seal

Executive Secretary
Chakma Autonomous District Council,
Kamalanagar.

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FORM-II

(See Section 10 (1))

Daily Account of Tax collected to be maintained by the Collector.

(In Triplicate)

Date	S/No.	Vehicle Number	Category of Vehicle Light/Heavy	Amount collected.	Remarks

Place _____
Date _____Signature of Collector, _____
Name of Check Post _____

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FORM-III

(Section 10 (2))
Remittance Sheet
(In Triplicate)

Name of Check Post _____

Date	Book No.	Receipt No.	Amount remitted		Remarks
			Rs.	P.	

TOTAL AMOUNT _____

In words: (Rupees _____) only.

Place _____

Signature of Collector.

Date _____

Received above amount of Rs. _____/-
(Rupees _____) only from the Collector.

Place _____

Signature of Cashier,
Chakam Autonomous District Council,
Kamalanagar.

Date _____

Copy to:- The Executive Secretary, Chakma Autonomous District Council, Kamalanagar.

Signature of Cashier,
Chakma Autonomous District Council,
Kamalanagar.