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NOTIFICATION

No.C.11013/2/2019-DC&MA(L), the 19th August, 2019: In pursuance to paragraph 7 (2) of the Sixth Schedule to the Constitution of India, the following Rules duly approved by the Hon'ble Governor, Mizoram on 9.8.2019 is hereby published for general information, namely:

“The Lai Autonomous District Council (Entry of Goods into Market Tax) Regulation, 2019.”

Rodney L. Ralte,

Secretary to the Govt. of Mizoram,
District Council & Minority Affairs Deptt.

A Regulation

to provide for the levy and collection of tax on entry of goods into a market of the Lai Autonomous District for sale therein and matters incidental thereto and connected therewith.

Be it enacted by the Lai Autonomous District Council in the Seventieth Year of the Republic of India, as follows: -

PRELIMINARY

1. Short title, extent and commencement.-

- (1) This Regulation may be called the **Lai Autonomous District Council (Entry of Goods into Market Tax) Regulation, 2019.**
- (2) It shall extend to the whole of the Lai Autonomous District Council jurisdiction.
- (3) It shall come into force from the date of publication in the Mizoram Gazette.

2. Definitions.-

In this Regulation, unless the context otherwise requires, -

- (a) “**Assessing Authority**” means any Officer authorised by the Executive Committee of the Lai Autonomous District Council to make assessment under this Regulation;
- (b) “**Executive Secretary**” means the Executive Secretary of the Lai Autonomous District Council;
- (c) “**business**” includes any trade or commerce where such trade or commerce is carried on with a motive to make gain or profit;
- (d) “**dealer**” means any person who in the course of business or otherwise, brings or causes any goods to be brought into a market for sale and includes any person who deals in, stores or stocks goods for sale;

(e) "entry of goods" means entry of goods into a market from any place other than locality or from outside the local area for sale therein;

(f) "market" for the purpose of this Regulation means any place where buyers and sellers interact to trade goods for money;

(g) "prescribed" means prescribed by rules made under this Regulation as amendment from time to time

(h) "purchase value" means the value of scheduled goods as ascertained from original invoice or bill and includes insurance charges, countervailing charges, transport charges, freight charges and all other charges incidental to the purchase of such goods:

Provided that where purchase value of any scheduled goods is not ascertainable on account of non-availability or non-production of the original invoice or bill or when the invoice or bill produced is proved to be false or if the scheduled goods are acquired or obtained otherwise than by way of purchase, then the purchase value shall be the value or the price at which the scheduled goods of like kind or quality is sold or is capable of being sold in open market;

(i) "scheduled goods" means the goods specified in the Schedule annexed to this Regulation;

3. Levy of Tax.

(1) There shall be levy and collection of tax on entry of the scheduled goods into a market for sale therein at the rate respectively specified against each items in the Scheduled under this Regulation. The tax leviable under this Regulation shall be paid by every dealer or persons who brings or causes to be brought into a market such scheduled goods on such entry and shall be leviable on the purchase value of the goods.

(2) In cases where it is not possible to determine the rate on such taxable goods, the entry tax shall be levied on taxable market value:

Provided that no tax shall be levied under this sub-section on the entry of scheduled goods into a market, if it is proved to the satisfaction of the assessing authority that the entry tax has been paid by any other person or dealer under this Regulation.

4. Registration of Dealers.-

(1) Every dealer of goods listed in the schedule who is granted licence for such any trade under any law in force or license issued under the Lai Autonomous District Council (Trading Regulation), 2002 shall get himself registered under this Regulation, in such manner and within such period as may be prescribed. :

Provided that any dealer already registered under the Lai Autonomous District Council (Trading Regulation), 2002 shall be deemed to be registered under this Regulation on submission of an application in the prescribed manner.

5. Return and Assessment.-

(1) Every dealer and such other persons as may be required to do so by the assessing authority shall at such intervals and within such period furnish a return to the assessing authority in such manner containing such particulars as may be prescribed.

(2) If the assessing authority is satisfied that any return submitted under sub-section (1) is correct and complete, he shall assess the dealer on the basis thereof.

(3) If no return is submitted by the dealer under sub-section (1) before the period prescribed or if the return submitted by him appears to the assessing authority to be incorrect or incomplete, he shall assess the dealer to the best of his judgement recording the reasons for such assessment:

Provided that before taking action under this sub-section the dealer shall be given reasonable opportunity of proving the correctness and completeness of the return submitted by him.

(4) While making any assessment under sub-section (3), the assessing authority may also direct the dealer to pay in addition to the tax assessed a penalty not exceeding one and a half times the amount of tax due that was not disclosed by the dealer in his return or in the case of failure to submit a return one and a half times the tax assessed, as the case may be.

6. Payment of tax for entry of goods escaping assessment.-

(1) Where for any reason all or any of the scheduled goods brought by a dealer has escaped assessment to tax, the assessing authority may at any time within a period of three years from the expiry of the year to which the tax relates proceed to assess to the best of his judgment the tax payable on the entry of such goods after issuing a notice to the dealer and after making such enquiry as he considers necessary.

(2) In making an assessment under sub-section (1) the assessing authority may, if he is satisfied that the escape from assessment is due to wilful non disclosure of the entry of such goods by the dealer, direct him to pay in addition to the tax assessed under sub-section(1) a penalty not exceeding one and a half times the tax so assessed:

Provided that no penalty under this sub-regulation shall be directed to be paid unless the dealer affected has been given a reasonable opportunity of showing cause against such penalty.

7. Payment and Recovery of tax.

(1) The tax under this Regulation shall be paid in such manner, in such instalments, if any, and within such time, as may be prescribed.

(2) If default is made in making payment in accordance with sub-section(1), -

- i. the whole of the amount outstanding on the date of default shall become immediately due and shall be charged on the property of the dealer or any other person or persons liable to pay tax under this Regulation; and
- ii. the dealer or any other person or persons liable to pay the tax under this Regulation shall pay a penalty equal to two and half per cent of such amount for each month subsequent to the first three months as aforesaid.

Explanation. - For the purposes of clause (ii) of sub-section (2) of Regulation 7, the penalty payable for a part of a month shall be proportionately determined.

(3) Any tax assessed, or any other amount due under this Regulation from a dealer or any other person or persons may without prejudice to any other mode of collection, shall be recovered as an arrear.

9. Taxing Authorities.-

(1). The Executive Secretary or any other officers authorised by the Executive Committee of the Lai Autonomous District Council shall exercise the powers and discharge the duties and perform the functions under this Regulation.

10. Power to revision of Tax rate.-

The Executive Committee of the Lai Autonomous District Council may , by general orders vary the rate of tax on entry of goods into market for sale under this Regulation and on such notification being issued, the rate of such tax shall be deemed to have been amended accordingly.

11. Maintenance of accounts by dealers.-

Every dealer shall maintain and keep true and complete accounts relating to his business as well as such other registers or records and all such accounts, registers or records shall be retained by the dealer in his safe custody till his assessment or reassessment, as the case may be, before relevant year is completed.

Provided that the provisions of this Regulation shall not apply to a dealer whose total turn over in respect of the scheduled goods as well as other goods in a year does not exceed thirty thousand rupees.

12. Powers of inspection and seizure.-

(1) Any assessing authority, may for the purpose of this Regulation, require any dealer to produce before him the accounts and any other documents, and to furnish any information relating to the stocks purchases of scheduled goods by the dealer and also any other information relating to his business.

(2) If any such officer has reason to suspect that any dealer is attempting to evade the payment of any tax or other amount due from him under this Regulation, he may, for reasons to be recorded in writing, seize such accounts, registers, records and other documents of the dealer as he may consider necessary, and shall give the dealer a receipt for the same and the accounts, registers, records and documents so seized shall be retained by such officer so long as may be necessary for their examination and for any inquiry under this Regulation.

13. Recognition of Tax check-gate for the purpose of this Regulation.-

(1) With a view to preventing or checking evasion of tax under this Regulation, check posts or barriers or both, as the case may be, shall be established or erected .

(2) At every check post or barrier mentioned in sub-section (1) or at any other place when so required by an officer empowered by the Lai Autonomous District Council in this behalf, the driver or any other person in charge of a goods vehicle shall stop the vehicle, and keep it stationary as long as may reasonably be necessary and allow the Officer in charge of the check-post or barrier or the officer empowered as aforesaid, to examine the contents in the vehicle and inspect all records relating to the goods carried, which are in the possession of such driver or other person in charge.

14. Offences and penalties.-

(1) Any person who –

(a) being a dealer in scheduled goods fails to submit a return as required by the provisions of this Regulation or the rules made there under; or

(b) being a person obliged to get himself registered under this Regulation does not get himself so registered; or

(c) fails to pay within the time allowed any tax assessed on him or any penalty levied on him under this Regulation; or

(d) fails to keep true and complete accounts; or

(e) fails to issue a sale bill or cash memorandum ;

shall be punishable with fine which shall not be less than two thousand rupees but not exceeding five thousand rupees.

(2) Any person who -

a) wilfully submits a false return, or not being already an assessee under this Regulation, fails to submit a return; or

b) wilfully submits a false statement ; or

c) fraudulently evades the payments of any tax assessed on him or other amount due from him under this Regulation; or

d) wilfully acts in contravention of any of the provisions of this Regulation, shall, in addition to the recovery of any tax that may be due from him, be punishable with fine which shall not be less than five thousand rupees but not exceeding ten thousand rupees and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of the continuance of the offence.

15. Composition of offences.-

The prescribed authority may accept from any person who has committed or is reasonably suspected of having committed an offence punishable under this Regulation, by way of composition of such offence-

- 1) where the offence consists of the failure to pay or the evasion of any tax or other amount recoverable under this Regulation in addition to the tax or amount so recoverable, a sum of money not exceeding five thousand rupees or double the amount of the tax or amount recoverable whichever is greater; and
- 2) in other cases, a sum of money not exceeding five thousand rupees.

16. Bar of certain proceedings.-

No suit, prosecution or other proceedings shall lie against any officer or servant of the Lai Autonomous District Council, for any act done or purported to be done under this Regulation without the previous sanction of the Executive Committee of the Lai Autonomous District Council

17. Power to make rules.-

(1) The Lai Autonomous District Council may make rules for carrying out the purpose of this Regulation which may provide for,-

- (a) all matters expressly or otherwise required or allowed by this Regulation to be prescribed;
- (b) the assessment to tax in respect of a business which is discontinued or the ownership of which has changed;
- (c) the assessment to tax under this Regulation of any scheduled goods which have escaped assessment;
- (d) procedure for registration of dealers;
- (e) the duties and power of officers appointed for the purpose of enforcing the provisions of this Regulation;
- (f) generally regulating the procedure to be followed, and the forms to be adopted in proceedings under this Regulation;
- (g) levying of fees in respect of goods listed in the schedule annexed to this Regulation;
- (h) any other matter for which there is no provision or no sufficient provision in this Regulation and for which in the opinion of the Lai Autonomous District Council is considered necessary for giving effect to the purposes of this Regulation.

18. Servants and officers to be public servants.-

All officers and servants appointed under this Regulation shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860.

19. Power to remove difficulties.-

If any difficulty arises in giving effect to the provisions of this Regulation or carrying out the purpose of this Regulation the Lai Autonomous District Council may, by order as occasion requires, do anything not inconsistent with the provisions of this Regulation or the rules made hereunder which appears to them necessary for the purpose of removing the difficulty.

Provided that no such power shall be exercised after a period of three years from the date of publication of this Regulation in the Mizoram Gazette.

SCHEDULE

Sl. No.	Name of goods	Rate of tax (%)
1	Cotton yarn, Waste Cotton	1
2	Iron and Steel	3
3	Pure silk fabric, silk, artificial silk yarn, raw silk.	1
4	Drugs & Chemicals i.	2
5	Gunny bags, jute twine, jute & Jute products.	2
6	Safety matches.	1
7	Sheets, rods etc. of non-ferrous metal including aluminium	1
8	Bricks & roofing tiles.	2
9	Caustic soda, soda ash & silicate of soda.	3
10	Paper including news print	1
11	Tobacco & Tobacco products	2
12	Jeera, Dhania	1
13	Onion & Ginger	1
14	Sugar	1
15	Staple fibre yarn	1
16	Pepper & other spices	1
17	Tooth brush, tooth paste, tooth powder	1
18	Toilet soap, detergents & cosmetic products.	1
19	Paints & Varnishes of any form	2
20	Sanitary wares & fittings	2
21	Footwear of all varieties	2
22	Telephone & Accessories.	2
23	Printing machine with components	3
24	Lighter	3
25	Raw prawn / processed prawn	2
26	Betel nuts/Betel leave	1
27	Spectacles, lenses, glasses	2
28	Butter, ghee & pasteurised milk	1
29	Vanaspati, edible oil / vegetable oil / solvent oil	1
30	Cement, sand	3
31	Rubber and Synthetic Rubber products including tyres and tubes.	1
32	Leather goods not including Footwear	1

33	Carry bags of all varieties, Ladies handbags and Vanity bags of all varieties.	1
34	Hardware products	2
35	Automobile spare parts and components	2
36	Potato, Tomato, cauliflower, cabbage, carrot,	1
37	Egg	1
38	Milk powder, Tinned food and beverages	1
39	Adhesives	1
40	Plywood, Laminated sheets, Sheet glass	2
41	Agarbati, mosquito repellent	1
42	Gudakhu	1
43	Tea and Coffee (loose or packed)	1
44	Fruits	1
45	Fish	1
46	Precious and semi-precious gemstones	2
47	Cakes, Pastries, Sweetmeat, Toffees, Biscuits, Chocolates, Ice cream.	1
48	All kinds of Electrical goods	2
49	Textile Products including cotton fabrics & ready made Garments.	2
50	Soft drinks, fruit juices etc. of any kinds	1
51	Cinematographic equipment including camera, Projector, sound recorder etc.	1
52	Photographic cameras, enlargers, lenses with spare parts / components thereof and Photographic films.	1
53	Electrical Appliances excluding those specified elsewhere in this schedule	2
54	Voltage stabiliser, Uninterrupted Power supply System (UPS) & other office equipments not specified elsewhere including its accessories and spare parts	2
55	Machinery & equipments [and spare parts and components] used in manufacture, mining, generation of electricity, or for execution of works contract or for any other purpose.	2
56	Furniture including steel, plastic and aluminium furnitures	2
57	Mobile telephone and its spare parts and components	2
58	Poultry	1
59	Fireworks	<u>1</u>
60	Clocks, Watches and Time pieces	1
61	Cushions, mattresses, pillows and other articles made wholly or partly of rubber foam or synthetic resin and plastic foam.	1

62	Steel Almirah and Steel Cabinet	2
63	Dry fruits, Jam, Potato chips, Packaged Cashew Nuts and Pickles	1
64	Cornflakes, Noodles and Pappad	1
65	Greeting Cards	1
66	Copier, Xerox machine, Fax, TV, Washing Machine, Refrigerator.	2
67	Marble, Decorative Stones / Tiles, Cuddpah Stone, Granite Stone.	3
68	Air Conditioners.	3
69	Air Coolers.	3