

NOTIFICATION

No.C.31033/1/96-DCA (L), the 16th June, 2009. In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India, the following Regulation made by the Lai Autonomous District Council as approved by the Governor of Mizoram is hereby published for general information namely :-

The Lai Autonomous District Council (Tax on Entry of Vehicles into the Autonomous District) Regulation, 2008 [vide Governor of Mizoram approval dt 9.6.09]

C. Chalsawithanga,
Under Secretary to the Govt. of Mizoram,
District Council Affairs Department.

LAI AUTONOMOUS DISTRICT COUNCIL (TAX ON ENTRY OF VEHICLES INTO THE
AUTONOMOUS DISTRICT) REGULATION, 2008

A
BILL

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

Now, therefore, in exercise of the powers conferred under clause (b) of subparagraph (3) of paragraph 8 of the Sixth Schedule to the Constitution of India, the Lai Autonomous District Council makes the following Regulation in the Fifty Ninth year of Republic of India as follows :-

1. Short title and Commencement :
 - (i) This Regulation may be called the Lai Autonomous District Council (Tax on entry of Vehicles into the Autonomous District) Regulation, 2008.
 - (ii) It shall extend to the whole of the Lai Autonomous District.
 - (iii) It shall come into force on and from the date of publication in the Mizoram gazette.

2. Definitions : In this Regulation, unless the context otherwise requires :
 - (a) "Check Post" means the Check post set up under subsection (1) of section 7;
 - (b) "Collector" mean a person appointed by the Executive Committee to collect the tax at the Check post.
 - (c) "District Council" means the Lai Autonomous District Council;
 - (d) "District" means the Lai Autonomous District.
 - (e) "Executive Committee" means the Executive Committee of the Lai Autonomous District Council;
 - (f) "Form" means a form appended to this Regulation;
 - (g) "Secretary" means the Executive Secretary of the Lai Autonomous District Council;
 - (h) "Tax" means a tax leviable under this Regulation; and
 - (i) "Vehicle" means and includes any type of motor vehicles as defined in the Motor Vehicle Act, 1988 (Central Act No.59 of 1988).

3. Levy of tax Subject to the provision of section 11, a tax shall be levied and collected in respect of vehicle entering the district for the purpose of trade or business. Different rates may be fixed for different categories of vehicles.
4. Rate of tax 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 exceed fifty percent of the rate prevailing immediately before such revision.
5. Tax to be levied once in twenty four hour 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 that period.
6. Payment of tax The tax shall be paid in one installment at Check Post set up for the purpose.
7. Setting up of Check Posts
- (1) The Executive Committee may by notification set up Check Post at any suitable places and no vehicles shall pass through the check Post without paying the tax unless exempted under section 11 of this Regulation.
 - (2) The Executive Committee may appoint collectors to be in charge of Check post and to collect the tax.
8. Issue of Receipts :
- (1) On Collecting the tax the collector shall issue a receipt and shall retain with him the counterfoil thereof.
 - (2) No eraser shall be made in a receipt and any genuine correction or cancellation shall be distinct and duly initialed by the collector.
9. Form and custody of Receipt books :
- (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 Post the receipt books shall be kept in the custody of the Secretary or any Officer authorized by the Executive Committee in that behalf and such Secretary or Officer, as the case may be, shall maintain or cause to be maintained

daily account of the receipt books issued and returned.

- (3) A person who keeps the receipt books shall be responsible for any loss or damage, or further be liable to such action as the Executive Committee may deem fit and necessary.

10.Accounts and Deposit of tax

- (1) The collector shall maintain daily accounts of the tax collected in Form -II and shall deposit the amount collected to the Officer authorized by the Secretary.
- (2) A remittance sheet in Form -III shall accompany the deposit, a copy of which shall be sent to the Secretary.

11.Vehicles exempted from payment of tax :

The following categories of vehicle shall be exempted from payment of the tax; namely:-

- (a) Defence service vehicles;
- (b) Vehicle belonging to the Central or any state Government or corporation or Bodies set up by any such Government.
- (c) Red Cross ambulances and vehicle used for purposes of Medical and Health Services.
- (d) Vehicle belonging to any Autonomous District Council.
- (e) Vehicle engaged on duties of the municipality or Town Committee.
- (f) Private vehicle not engaged for any trade or business purposes.
- (g) Local taxis including auto-rickshaws used as local taxis; and
- (h) Local Town Buses except when such buses are hired by private parties or individuals or otherwise used for carrying goods.

12.Power of the Collector

- (1) The Collector or any Officer-in-charge of any Check Post shall have power to check a vehicle for the purpose of realization 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 Lai autonomous

District Council court Lawngtlai Mizoram as provided in section 17.

13. Seeking assistance of Police officer (1) The taxation Officer of Lai Autonomous District Council may, wherever necessary seek the assistance of a Police Officer to prevent violation of the provisions of the Regulation.
14. Collection of the Tax by a Leasee Notwithstanding anything contained in this Regulation the Executive Committee may appoint a Leasee 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.
15. Appointment of Lease : (1) to enter a term of lease under Section 14, the Executive Committee may invite tenders from persons possessing such qualification and experiences as it may deem fit.
- Provided that the Executive Committee may reserve the right not to accept the highest bidder.
- (2) For collecting the tax, the lease may be permitted to use the check posts on terms and conditions as the Executive Committee may decide.
16. Penalty : 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 Rs. 500/- (Rupees Five Hundred) only.
17. Appeal : Any person who is aggrieved by any action taken by the collector or Officer authorized in this behalf may prefer an appeal before the Lai Autonomous District Council Court within 30 days from the date of such action and decision of the Lai Autonomous District Council Court Lawngtlai shall be final.
18. Competent Court : The Lai Autonomous District Council court Lawngtlai is the competent court for trial and hearing all the offences or cases relating to the collection of vehicle tax.

19.Power to make Rules : The Executive Committee may make such rules as may be necessary for the purposes of carrying out the provisions of this Regulation.

STATEMENT OF OBJECTS AND REASON

It has been found absolutely necessary to make regulation by which the District Council augments its revenue resources as empowered under clause (b) sub-Paragraph (3) of Paragraph 8 of the Sixth Schedule to the Constitution of India to levy and collect taxes on vehicles entering the Lai autonomous District for any business or trade purposes.

Hence the bill.

B.Lalhuma,
Executive Member i/c Taxation etc.,
Lai Autonomous District Council,
Lawngtlai

CERTIFICATE OF AUTHENTICATION

Certified that the bill was passed by the Lai Autonomous District Council on thirty first July, 2008.

And in authentication where of I put my signature in this sixth day of august Two Thousand Eight Anno Domini.

Given my assent on this day
the 09th June, 2009

Manghmunga Chinzah
Chairman,
Lai Autonomous District Council,
Lawngtlai.

Governor
Mizoram, Aizawl

THE LAI AUTONOMOUS DISTRICT COUNCIL (TAX ON ENTRY OF VEHICLES INTO THE
AUTONOMOUS DISTRICT) REGULATION, 2008.

THE SCHEDULE (See section 4)

Sl.No	Description	Rate of Tax
1.	Light Vehicle	Rs. 10.00
2.	Medium Vehicle	Rs. 20.00
3.	Heavy Vehicle	Rs. 30.00
4.	Heavy Vehicle with Carrying Capacity of 12 metric tons and above	Rs. 40.00

**THE LAI AUTONOMOUS DISTRICT COUNCIL (TAX ON ENTRY OF VEHICLES INTO THE
AUTONOMOUS DISTRICT) REGULATION, 2008.**

**FORM – I
(SECTION 9 (1)
TAX RECEIPT
(IN DUPLICATE)
LAI AUTONOMOUS DISTRICT COUNCIL**

RECEIPT BOOK NO..... RECEIPT NO.....
Name of the Check Post.....
Date..... Hour.....

Received from..... an amount of
on Vehicle entry into the Lai Autonomous District (This receipt is valid for 24 hours)

Signature of Collector
and Official Seal.

**THE LAI AUTONOMOUS DISTRICT COUNCIL (TAX ON ENTRY OF VEHICLES INTO THE
AUTONOMOUS DISTRICT) REGULATION, 2008.**

**FORM -II
(See Section 10 (1))**

Daily account of Tax collected to be maintain by the Collector

Name of Check Post :

Date	Sl.No	Vehicle Number	Categories of vehicle Light/Medium/heavy	Amount Collected	Remarks

Place : _____

Date : _____

Signature of Collector
and Official seal

Counter Signature
of the Executive Secretary
or Officer authorized by
the Executive Committee in
this behalf

**THE LAI AUTONOMOUS DISTRICT COUNCIL (TAX ON ENTRY OF VEHICLE INTO THE
AUTONOMOUS DISTRICT) REGULATION, 2008.**

**FORM -III
(See Section 10 (2))
Remittance Sheet
(In triplicate)**

Name of Check post :

Date	Book No	Receipt	Amount remitted Rs.....p.....	Remarks
	TOTAL	AMOUNT		

In words : (Rupees _____) only

Place : _____

Date : _____

Signature of Collector

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

Place : _____

Date : _____

Signature
Designation of Receiving Officer
With Seal