

**THE MIZORAM PROFESSIONS, TRADES,
CALLINGS AND EMPLOYMENTS
TAXATION RULES, 1996**

NOTIFICATION

Aizawl the 17th April 1996

No G.27022/3/94-TAX/Pt. I: In exercise of the power conferred by section 20 of the Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995, the Governor of Mizoram is pleased to make the following rules, namely-

1. Short Title, Extent and Commencement:

- (1) This rule may be called the Mizoram Professions, Trades, Callings and Employments Taxation Rules, 1996.
- (2) It shall have the like extents as the Act.
- (3) It shall come into force on the date of publication in the Mizoram Gazette.

2. Definitions:

In this Rules, unless the context otherwise requires:-

- (1) "Act" means the Mizoram professions, Trades, Callings and Employments Taxation Act, 1995.
- (2) "Commissioner" means the Commissioner of Taxes.
- (3) "form" means a form appended to these rules;
- (4) "Section" means a section of the Act.

3. Return:

- (1) The return required to be furnished under section 8 shall be furnished within the 30th day of June of each year.
- (2) The return shall be furnished in Form-I and to the Superintendent of Taxes within the local limits of whose jurisdiction the assessee carries on the trades or follows a profession or calling or is in employment.
- (3) The notice referred to in sub-section (2) of section 8 shall be served in Form-II.

4. Assessment:

Assessment orders passed under the provisions of the Act shall be made in Form-III-A and Form III.-B

5. Deduction of Tax at source:

- (1) The principal officer acting under sub-section (1) of section 2 shall deduct the tax due from each assessee in one installment

Provided the Commissioner or Deputy Commissioner may authorised the principal officer to deduct, in respect of such assessee as may be specified with reference to their total gross income, the tax due in more than one installments.

- (2) Where tax is to be deducted in one installment, the deduction shall be made within the period specified in rule 3. In all other cases, the deduction shall be made on such dates on which the installments fall due.
- (3) Within thirty days of the completion of the period referred to in rule 3, the principal officer shall furnish a return in Form IV to the Superintendent of Taxes.

6. Appeal:

- (1) A memorandum of appeal may be presented to the appellate officer by the appellant or by an agent or it may be sent by post.
- (2) The memorandum of appeal shall contain, amongst others, the following particulars:
 - (a) a statement of the facts of the case;
 - (b) the grounds on which the petition is filed and;
 - (c) the date of service of the order appealed against.
- (3) The memorandum of appeal shall be duly stamped as prescribed in rule 12 and a companied by a copy of the order appealed against and shall be signed, verified and endorsed by the appellant or his agent to the effect-
 - (a) that the tax not in dispute has been paid; and
 - (b) that to the best of his knowledge and belief the facts set out the memorandum are true:
- (4) Petition for appeal may be summarily rejected where any of the requirements of sub-rule (3) are not complied with on presentation of the petition.
- (5) Where a petition for appeal is not disposed of under sub-rule(4), the appellate authority shall fix a day and place for hearing the appeal, and may from time to time, adjourn the hearing and make or cause to be made, such further enquiry as may be deemed necessary.
- (6) In disposing of an appeal, the appellate authority may-
 - (a) confirm, reduce, annul or enhance the assessment; or
 - (b) set aside the assessment and direct a fresh assessment after such enquiry as may be ordered; or
 - (c) confirm, reduce or annul the order of penalty.

7. Revision:

A petition for revision under section 16 of the Act shall contain all the particulars mentioned in sub-rules (2) and (3) of rule 6.

8. Notice and Demand:

The notice of demand referred to in section 18 shall be in Form V.

9. Dues how paid:

- (1) Due payable under the Act shall be paid by Challan direct into the Government Treasury or to the authority authorized in this respect by the government by notification in the official gazette.
- (2) Challans for making payment shall be in Form VI and shall be obtained at any government treasury or at the office of the Superintendent of Taxes.
- (3) Challan shall be filed in quadruplicate. Two copies duly signed as proof of payment shall be returned to the assessee or the principal officer as the case may be and the other two copies retained by the treasury.
- (4) One of the copies retained by the treasury shall be transmitted to the Superintendent of Taxes along with advice list. The intervals at which and the dates by which, advice list are to be transmitted by the treasury shall be laid down by the Commissioner.
- (5) One of the receipt copies returned to the assessee or the principal officer shall be attached to the return required to be submitted by him to the Superintendent of Taxes.
- (6) The receipt of Challan shall be entered by the Superintendent of Taxes in his Assessment Register in Form VII.

10. Refunds:

- (1) An application for refund shall be made to the Superintendent of Taxes and shall include, amongst others, the following particulars:
 - (a) the name of the assessee;
 - (b) assessment year for which refund is claimed;
 - (c) the amount of dues already paid together with the Challan no and the date of payment; and
 - (d) the amount of refund claimed and the grounds thereof.
- (2) An application for refund shall be signed, verified and presented by the assessee or it may be sent by post.
- (3) No claim to any refund shall be allowed unless it is made within ninety days from the date of receipt by the assessee of the original order of assessment or within ninety days of the date of receipt by the assessee of the final order passed on appeal or revision, as the case may be, in respect of such assessment.

- (4) When the Superintendent of Taxes is satisfied that the refund claimed is due, wholly or in part, he shall record an order sanctioning the refund.
- (5) When an order for refund has been passed, a refund voucher in Form-VIII shall be issued in favour of the claimant, if he desires payment in cash. An advice list shall, at the same time, be forwarded to the Treasury Officer concerned.
- (6) A register shall be maintained in Form IX wherein particulars of all applications for refund and the order passed thereon shall be entered.

11. Place of assessment:

- (1) An assessee shall ordinarily be assessed by the Superintendent of Taxes within whose jurisdiction the assessee carries on a trade or follows a profession or calling or is in employment. Where the trade, profession, calling or employment is carried on in more places than one, he will be assessed by the Superintendent of Taxes of the area in which the principal place of trade, profession, calling or employment is situated.
- (2) Where any question arises as to the place of assessment such question shall be determined by the Commissioner.

12. Fees:

- (1) The following fees shall be payable:

(a) upon a memorandum of appeal	-	Rupees two
(b) upon a petition for revision	-	Rupees five
(c) upon any other miscellaneous petition	-	Rupees one

Provided that no fees shall be payable in respect of any written objection made in reply to a notice.

- (2) The following fees shall be payable for certified copies:

(a) an application fee	-	Rupees one
(b) authentication fees for every 360 words	-	Rupees two
(c) one impressed folio for not more than 150 (English) words and extra folio for every 150 additional words or less	-	Rupees two in each case
(d) urgent fee of rupees five if an applicant requires his copy to be furnished out of turn. In such cases, fees and folios must also accompany the application.		
(e) an additional fee of rupees ten to cover the cost of postage if the applicant wants his copy to be sent to him by post.		
(f) a searching fee of rupee one if the applicant wants a copy of the order or documents which is more than one year old.		

(3) All fees referred to in sub-rules (1) and (2) shall be paid in court fee stamps.

13. Information to be furnished regarding transfer of an assessee etc:

If a person who is in employment of the State or Central Government is transferred to another district of the State, the principal officer shall send intimation of such transfer to the principal officer of that other district and the assessing authority thereof along with the issue of the last pay certificate. On receipt of such intimation, the principal officer shall recover the tax and send intimation to the assessing authority only.

14. If a person other than that mentioned in rule 13 is transferred to another district or outside the State, the principal officer shall send intimation of such transfer to the assessing authority within 15 days of such transfer.

SCHEDULE OF FORMS

FORM-I

Return of Income
(See sub rule (2) of rule 3)

Name of assessee.....

Address..... Assessment

Year.....

Sources of income	Total gross income
1	2
	Rs P
Professions	
Trades	
Callings	
Employments	

TOTAL

Tax payable

Amount paid, vide Challan No.....

The above statement is true to the best of my knowledge and belief.

Date

Signature of assessee

FORM-II

Notice

(See section 8 and sub-rule (3) of rule 3)

To.....

Whereas you have not furnished a return under section 8 (1) in spite of your liability to do so, you are hereby required to furnish a return of your gross income for the year _____ to the undersigned on or before the _____

In the case of your failure to comply with the terms of this notice, you will be liable to summary assessment and other penalties.

Seal

Date

Superintendent of Taxes.

FORM-III A

Assessment order

(See rule 4)

Circle.....

Assessment case

No.....

Name of assessee.....

Assessment

Year.....

Address.....

Sources of income	Gross income
1	2

Professions

Trades

Callings

Employments

Total

Tax payable

Amount of tax paid.....

Balance due.....

Amount of penalty.....

Total due.....

Status of assessee.....

Date of assessment.....

Assessee under.....

Superintendent of Taxes

FORM-III B

Assessment order sheet

(See rule 4)

Circle.....

Assessment case No.....

Assessment year.....

Name of Assessee.....

Serial No and Date	Order passed	How complied with and date of compliance
1	2	3

FORM-IV

Return

(See sub-rule (3) of rule 9)

Name of Department (Government)/ Assessment year.....

local authority, company, firm,

or other association of person..... Name of the principal Officer.....

Serial No	Name of Employees	Gross Income	Amount of tax payable	Amount realized	Dt. of payment into the treasury with challan	Remarks
1	2	3	4	5	6	7

Forwarded to the Superintendent of Taxes

.....

Signature of the Principal officer.

FORM – V

Notice of demand

(See rule 8)

To.....

It is notified that for the assessment year..... the sum of Rs..... as specified below has been determined as payable by you. You are required to pay amount on or before the to the Treasury/ Sub treasury Officer at.....

You are further informed that unless the dues paid by the date, a further penalty will be imposed on you and a certificate will be forwarded to the tax recovery officer for recovery of the whole amount.

Tax.....

Penalty.....

Seal

Date

Superintendent of Taxes.

FORM – VI

Challan

(See sub-rule (2) of Rule 9)
(To be printed in quadruplicate)

0028- other Taxes, Taxes on income & Expenditure.

107- Taxes on Professions, Trades, Callings and Employments.

Challan of tax / penalty paid to Treasury, Sub treasury officer/ authorized authority at..... for the assessment of the year.....

By whom tendered	Name & address of assessee/ principal officer on whose behalf payment is made	payment on account of	Amount (in words and in figures)
1	2	3	4

Tax.....

Rs.....

Penalty.....

Rs.....

Rupees.....

Date

Signature

(For use in the treasury)

Chllan No.....

Date.....

Received payment of Rs.....

Treasury officer/ Agent of Manager.

Treasurer

Accountant.

FORM – VII
Assessment Register
(See sub-rule (6) of Rule 9)

Circle.....
 Year.....

Assessment

Dues											
Serial No	Name of assessee	Address	Gross income	Tax	Penalty	Total	Amount paid	Challan No, and date Of payment	Balance, if any	Challan No, and date of payment	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

FORM – VIII
Refund Vouch

Book no..... Voucher No.....

Book No

0028-Other Taxes, Taxes on income &
Expenditure.

0028- Other Taxes, taxes on income & expenditure
107-Taxes on professions, trades, Callings & Employments
(order of refund payable within one month of issue)

107- Taxes on professions, trades, Callings & employments .

To

The Treasury/Sub-Treasury Officer/ authorized authority

Refund Payable to.....

at.....

Assessment case No.....

Certified that with regard to assessment case No..... of
..... a refund of Rs..... is due to.....

Challan No & date of original

(in words)

Payment

Certified that tax concerning which refund is ordered has been
certified in the Treasury.

Amount of refund allowed

Certified that no refund in respect of this sum has been granted and
this order of refund has been entered in the assessment record.

Date of order.....

Please pay to..... the sum of Rs...../- (in
words)..... only

Signature of Superintendent of Taxes

Seal

Superintendent of Taxes

Signature of recipient of the voucher

Received payment

Pay Rs.....

Signature of claimant

Treasury/ Sub-treasury Officer

Authorised authority.

Date of encashment

Date.....

Date.....

FORM-IX

Refund Register

(See sub rule (6) of 10)

Circle.....

Assessment Year	Serial No	Name of applicant	Amount of refund allowed	Challan No and date of encashment	Remarks
1	2	3	4	5	6