

Regd. No. NE 907



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A Regulation

to provide for the levy and collection of a tax on professions, trades, callings and employments within the Pawi Autonomous District.

Preamble: Whereas it is expedient to impose a tax on professions, trades, callings and employments within the Pawi Autonomous District of Mizoram;

It is hereby enacted in the Thirtieth Year of the Republic of India as follows:—

CHAPTER I Preliminary.

- 1. SHORT TITLE, EXTENT AND COMMENCEMENT:—** (1) This Regulation may be called the Pawi Autonomous District (Professions Trades, callings and employments Taxation) Regulation, 1979.
(2) It extends to the whole of the Pawi Autonomous District.
(3) It shall come into force on the 1st. April, 1979.
- 2. DEFINITIONS:—** In this Regulation, unless the context otherwise requires;

- (1) "Administrator" means the Administrator of the Union territory of Mizoram appointed under article 239 of the Constitution ;
- (2) "Assessing authority" means the Secretary of 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 Pawi District Council ;
- (4) "District" means the Pawi Autonomous District ;
- (5) "District Council" means the Pawi District Council;
- (6) "Executive Committee" means the Executive Committee of the District Council ;
- (7) "Person" includes a company, firm or other association of persons.
- (8) "prescribed" means prescribed by rules made under this Regulation ;
- (9) "previous year" means twelve months ending on the 31st. March next preceding the year for which the assessment is to be made ;
- (10) "Principal officer" means with reference to—
 - (i) a Government, the head of an office or the disbursing officer;
 - (ii) a local authority, company, firm or other association of persons, the chairman, secretary, treasurer, manager or agent of such local authority, company, firm or other association of persons;
- (11) "Secretary to the Executive Committee" means the Secretary to the Executive Committee of the Pawi District Council.
- (12) "total gross income" means aggregate of income derived from all sources.

CHAPTER II

Liability to Tax

3. LIABILITY TO TAX:—As from the commencement of this Regulation and subject to the provisions of this Regulation, every person who carries on a trade either by himself or by an agent or representative, or who follows a profession as calling, or who is in employment, either wholly or in part within the District shall be liable to pay for each financial year a tax in respect of such profession, trade, calling or employment and in addition to any tax, rate, duty or fee which he is liable to pay under any other enactment for the time being in force:

Provided that for the purpose of this section, 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.

CHAPTER III

Taxing Authorities

6. **Taxing authority:**— (1) The Secretary to the Executive Committee or such other officer as may be appointed or authorised by the Executive Committee shall be responsible for the administration of this Regulation.

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

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

CHAPTER IV

Assessment

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 section II shall, subject to the provisions in sub-section

(3) thereof, be exempted from the liability to submit a return under this sub-section.

(2) In the case of any person who has not furnished a return under sub-section (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 section 7 is correct and complete or satisfactory evidence of assessment admissible under the 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, on the date and at the hour and place to be specified therein, either to attend in person to produce or cause to be produced evidence in support of the return.

(3) On the days specified in the notice under sub-section (2) 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 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-section (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-section (2).

9. ASSESSMENT OF ESCAPED TAX: If for any reason, any person has not been assessed or has been under assessed for any financial year the assessing authority may, notwithstanding anything contained in sub-section (2) of section 7, at any time within three years of the end of that year, serve on the person liable to pay the tax a notice containing all or any of the requirements which may be included in the notice under sub-section (2) of section 7 and may proceed to assess or re-assess him and the provisions of this Regulation shall, so far as may be, 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 on appeal or revision in respect thereof, may of his own motion and shall if an application is filed in this behalf, within three years from the date of such assessment or order, rectify any mistake apparent from the record of the case.

Provided that no 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 section 16 and the provisions of this Regulation shall apply accordingly.

11. DEDUCTION OF TAX AT SOURCE:— (1) The tax payable under this Regulation by any person in the employment of any Government, Local authority, company, firm or other association of persons shall, in the manner prescribed, be deducted by the Principal officer thereof from any amount payable to such person on behalf of such Government, local authority, company, firm or other association of persons and the amount so deducted shall be credited to the District Council Fund in accordance with the procedure as laid down in the Pawi-Lakher Regional Council Fund Rules, 1962 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.

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

(4) Where any Principal officer fails to deduct any tax or after deducting fails to pay it is required by or under this Regulation he shall, without prejudice to any other consequences he may incur under his Regulation, be deemed to be a person in default, in respect of the tax not deducted or paid and all the provisions of section 18 shall apply to him.

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

12 REQUISITION FOR DEDUCTION OF TAX:— The assessing authority may require a Principal Officer to deduct from any payment to a person any tax or penalty due from him and the Principal Officer shall comply forthwith with such requisition.

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

CHAPTER V.

APPEALS

14. APPEALS: Any person aggrieved by an order of assessment passed by an assessing authority under this Regulation may prefer an appeal within thirty days of receipt of such order, to the Chief Executive Member and in such manner as may be prescribed:

Provided that the appellate authority may admit an appeal after the expiration of thirty days, if he is satisfied that for reasons beyond the control of the appellant or for any other sufficient cause it should not be filled within time:

Provided further that no appeal lie against an order of assessment under sub-section (4) of section 8.

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 of his own motion revise any order passed under this Regulation by any officer:

Provided that no order prejudicial to a person shall be passed without giving him a reasonable opportunity of being heard:

Provided further that no application under this section shall lie to the Chief Executive Member against the order, an appeal against which has been provided for in this Regulation or Rules made thereunder.

CHAPTER VI.

DEMANDS, PAYMENT AND RECOVERY

16. **NOTICE OF DEMAND:**— Where any tax or penalty is payable in consequence of any order passed in pursuance of the 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 paid in the manner hereinafter provided.

(2) Every person liable to furnish a return under sub-section (I) of section 7 shall, before he furnished the return pay into the District Council Fund in accordance with the procedure as provided under Pawi-Lakher Regional Council Fund Rules, 1962, as may be amended or revised from time to time, the full amount of tax due on the basis of such return and shall furnish along with the return a receipt in token of such payment.

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

(4) The amount of tax or penalty due under this Act —
 (a) in excess of payment already made, or
 (b) where no payment has been made,

shall be paid by such date as may be specified in the notice of demand and where no such date is specified, it shall be paid within thirty 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 defaultter by way of penalty.

(3) Where a person is in default, the assessing authority shall unless action has been taken under section 12, order that the 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 service of the order of assessment or that passed on appeal or revision, as the case may be, apply for a refund and the amount paid in excess shall be refunded accordingly.

CHAPTER VII OFFENCES AND PENALTIES

20. FAILURE TO MAKE RETURNS : Whoever

(1) Fails, without reasonable cause, to submit in due time any return required by or under the provisions of this Regulation or submits 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) Fraudulently evades 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 or both that may be due from him, be punishable with imprisonment which may extend to six months or with fine not exceeding five hundred rupees or with both.

CHAPTER VIII 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 taxation under this Regulation.

(2) Such person shall on such requisition be legally bound to attend and give evidence or produce documents, if 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 may either attend and produce it or cause cause it to be produced.

22. INFORMATION TO BE FURNISHED BY THE PRINCIPAL OFFICER

The assessing authority, may demand from the Principal Officer of any Government, local authority, company or firm or other association of persons names and complete addresses of all or any of the persons who have been are, in the employment of such Government, local authority, company, firm or other association of persons, and such Principal Officer shall thereupon furnish the assessing authority with the names and addresses so demanded.

23. PROSECUTION, SUITS OR OTHER PROCEEDINGS .— (1) 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, suit or other proceedings shall lie against any officer or Executive Member of District Council for anything in good faith done or intended to be done under this Regulation or the rules made there under.

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

24. PLACE OF ASSESSMENT .— Any person liable to pay tax under this Regulation shall ordinarily be assessed by such assessing authority as may be prescribed.

POWER TO MAKE RULES .— Subject to the previous approval of the Administrator, the Executive Committee may make Rules for carrying out the provisions of this Regulation.

THE SCHEDULE (See section 4) RATE OF TAX.

A. In the case of every person other than a Hindu undivided or joint family where the total gross income:—

		Amount of Tax
1.	does not exceed Rs. 6,000/-	
2.	exceeds Rs. 6,000/-but does not exceed Rs. 10,000/-	Rs. 30.00
3.	exceeds Rs. 10,000/-	Rs. 50.00
4.	exceeds Rs. 15,000/-	Rs. 75.00
5.	exceeds Rs. 20,000/-	Rs. 100.00
6.	exceeds Rs. 25,000/-	Rs. 150.00
7.	exceeds Rs. 30,000/-	Rs. 200.00
8.	exceeds Rs. 35,000/-	Rs. 250.00

B. In the case of every Hindu undivided or joint family where the total gross income:—

		Amount of Tax.
1.	Does not exceed Rs 10,000/—	Nil.
2.	Exceeds Rs 10,000/— but does not exceed Rs 15,000/—	Rs 60/—
3.	Exceeds Rs 15,000/— -do-	Rs 80/—
4.	Exceeds Rs 20,000/— -do-	Rs 100/—
5.	Exceeds Rs 25,000/— -do-	Rs 150/—
6.	Exceeds Rs 30,000/— -do-	Rs 200/—
7.	Exceeds Rs 35,000/— -do-	Rs 250/—

Passed by the Pawi District Council on 29 March, 1979. In authentication whereof, I put my signature this 21st day of January, 1980.

Thanghluna,
Chairman,
Pawi District Council, Lawngtlai.