

**THE MIZORAM PASSENGER AND GOODS (TAXATION) RULES, 2006**  
**GOVERNMENT OF MIZORAM**  
**TRANSPORT DEPARTMENT**

In exercise of the powers conferred under section 30 of the Mizoram Passengers and Goods (taxation) Act, 2005 (Act No. 10 of 2005) the Governor of Mizoram is pleased to make the followings rules, namely: -

**CHAPTER-1**

**1. Short title extent and commencement: -**

- (1) These rules may be called the Mizoram Passengers and Goods (Taxation) Rules, 2006.
- (2) It shall have the like extent as the Act.
- (3) It shall be deemed to have come into force on 1<sup>st</sup> day of April, 2006.

**2. Definition: -**

In these rules, unless the context otherwise requires,

- (1) 'Act' means the Mizoram Passengers and Goods (Taxation) Act, 2005
- (2) 'Agent' means a person authorised in writing, by an owner to appear or act on this behalf before District Transport Officer, Assistant Commissioner or the director, as the case may be being
  - (a) A relative of the owner, or
  - (b) A person regularly employed by the owner, or
  - (c) A Barrister-at-law, a solicitor, an Advocate, a pleader or any other person entitled to plead in any court of law in the Indian Union, or
  - (d) A person who has been enrolled as a member of the Institute of Chartered Accountant of India, or has passed any accountancy examination recognized in this behalf by the State Government;
- (3) "Assessing Authority" means in respect of an owner, the District Transport Officer within whose jurisdiction the owner's place of business is situated or, if the owner has more than one such place, the District

Transport Officer within whose jurisdiction, the Chief branch or head Office in Mizoram of such business is situated or, if the owner has no place of business within the State of Mizoram, the District Transport Officer who has been so authorised by the Director under rule 3;

- (4) "Assistant Commissioner" means an Assistant Commissioner of Transport referred to in rule 3;
- (5) "Form" means a form prescribed under these rules;
- (6) "Free luggage allowance" means the weight of the personal luggage allowed to be carried, free of charge, in a taxable vehicle by a passenger traveling by that vehicle;
- (7) "Government Treasury" means in respect of an owner, the treasury or sub-treasury of the areas where the owners place of business or, if he has more than one such place, his Chief Branch or Office in Mizoram, is situated. In respect of the owner who has no place of business within Mizoram, the treasury or sub-treasury of the area where the owner has been directed by the Director to deposit the tax;
- (8) "Half Year" means the half year ending on 31<sup>st</sup> march and 30<sup>th</sup> September;
- (9) "Inspector" means inspector of motor vehicle referred to rule 3;
- (10) "Officer" means a taxing authority mentioned in rule 3
- (11) 'Place of business "in relation to an owner means the place in Mizoram where the account of business are kept and if there are more than one such place, the principal placed of business in Mizoram where the entire account are kept and where there is no place, it means the place in Mizoram at which his taxable vehicle registered and where an owner has got his taxable vehicle registered in more than one district, such place as is nominated by him as his place of business;
- (12) "Prescribed authority" means-
  - (i) For the purpose of section 19, Appellant Joint Director of Transport or such other officer as may be specified by the Director by order in writing in any case or class of cases;
  - (ii) District Transport Officer for the purpose of section 3, 6, 9, 11, 18, 23(2), 25 and 28 and

- (iii) An Officer of the transport Department not below the rank of Motor Vehicle Inspector for the purpose of sections 15, 16, 17 and 23(1) (d);
- (13) "Return Period" means for the period for which returns are to be furnished by owner.
- (14) "Rule" means a rule of these Rules;
- (15) "Section means a section of these Act;
- (16) "District Transport Officer means the District Transport Officer referred to in Rule 3
- (17) "Year" means the financial year;
- (18) Any expression not defined in these rules but defined in the Act shall have the same meaning as defined in the Act.

### **3. Taxing Authorities-**

There shall be the following classes of taxing authorities to assist the Director:-

- (i) Joint Director (Motor Vehicles);
- (ii) Assistant Commissioner of Transport;
- (iii) District Transport officer;
- (iv) Motor Vehicle Inspector;
- (v) Any other persons appointed as such by the Government.

### **4. Jurisdiction of Taxing Authorities-**

The Government may, by notification in the Official Gazette, specify the area of the owner in respect of which powers are to be exercised by each Officer or class of Officers.

## **5. Method of payment-**

- (1) The dues referred in the Act shall be paid direct into the Government Treasury by Challans. No payment of such dues shall be accepted at the Office of the Director, Assistant Commissioner or District Transport Officer or any of the taxing authorities.
- (2) Challans for making payment shall be in form M.P.GT-1. and shall be obtainable in Government Treasury or at the Office of the District Transport Officer.
- (3) Challans shall be filed in quadruplicate. Two copies duly signed as proof of payment shall be returned to the owner and the other two retained by the Treasury or Sub-Treasury.
- (4) One of the copies retained by the Treasury or Sub-Treasury shall be transmitted to the District Transport Officer on the day following payment.
- (5) Every Treasury or Sub-Treasury shall send an advice list to District Transport Officer of the areas on or before the previous month. The advice list shall contain the Challan number and date, the name of the owner and the amount paid.
- (6) The assessing authority shall record the receipts of Challans in the Daily Collection Register indicating the number, date and amount of each Challan. The Daily Collection Register shall be maintained in form M.P.GT-2.

## **6. Demand and Collection register:-**

The assessing authority shall maintain a Demand and Collection register in Form M.P.GT-3.

## **7. Passenger ticket:-**

- (i) A ticket for the carriage of a passenger shall be in the Form-in M.P.GT-4.

- (ii) A ticket issued collectively for more than one passenger shall be in Form M.P.GT- 4A and shall clearly state both in figures and words, the number of passenger in respect of which ticket is valid.
- (iii) A season ticket shall be in Form M.P.GT-5.

#### **8. Goods receipt :-**

A receipt for the transport of goods shall be in Form M.P.GT-6.

#### **9. Tickets and Goods receipt :-**

- 1) The tickets/receipt in Form 4A and 6 shall be printed in books of 100 tickets each. Each ticket/receipt shall bear the book number and a serial number printed on it. The number of tickets/receipt in the various books shall be consecutive and in an ascending order. The last serial number shall go upto 1,00,000 where after a fresh series of books should be printed under advice of the assessing authority concerned.
- 2) Every ticket in Form 4A shall contain 200 leaves for 100 tickets bearing the same serial number. The pencil copy of the ticket shall be issued to the passenger who shall retained it till the termination of the journey and such ticket shall not be taken from passenger.
- 3) Each ticket in Form 4 shall have perforation between the foil and the counterfoil. The foil portion of the ticket shall be given to the passenger who shall retain it till termination of the journey and such ticket shall not be taken from Passenger.
- 4) Each book of the ticket in Form 4 shall be one denominations only. The books of different denominations shall have different colours.
- 5) Every receipt book in Form 6 shall contain 300 leaves for 100 tickets bearing the same serial number in each three consecutive leaves. A receipt shall be issued by put-tin, carbon paper in between leaves bearing the same serial number, one carbon copy shall be retained in the book while the pencil copy and one carbon copy shall be given to

the driver or the person in-charge of taxable vehicle and the consignor respectively.

- 6) The book of counter-foil/carbon copy of tickets/receipts shall be retained by the owner until ordered to be destroyed by the assessing authority.
- 7) The passenger, driver and consignor shall produce the ticket/receipt on demand by any Officer.

#### **10. Use of existing tickets and receipt:-**

Notwithstanding anything contained in sub rules(1) to (6) of rule 9, the ticket and receipt forms used by an owner at the commencement of these rules may be allowed to be used by the owner with an approval of the Director, even though they do not conformed to the forms prescribed by rules 7 and 8 respectively are printed and serially numbered and show the places of both commencement and termination of journey and the amounts of tax and fare charged are separately indicated there on.

#### **11. Provisions for payment of lumpsum in lieu of tax on fare-**

In cases covered by the proviso to section 4, the State Government may fix by notification in the Official Gazette, the rates of lumpsum payable shall be deposited into the treasury of if it were a tax under the Act.

#### **12. Deposit of Tax collected :-**

The tax collected shall be deposited by the owner in to the Treasury within seven days of the close of the month during which the tax has been collected.

#### **13. Returns-**

- (i) Every owner shall within ten-days of the close of the month to which such payment relates, submit to the assessing authority a return in Form M.P.GT-7.

- (ii) Every return furnished shall be accompanied by a Treasury receipt showing the amount of tax paid by the owner into the Treasury or Sub-Treasury.

**14. Register of ticket issued :-**

Every owner shall maintain separate accounts of the passenger tickets and goods receipts issued in accordance with rules 7, 8 and 9 showing the amount of fare and tax charged daily in Form M.P.GT-8.

**15. Inspection Note Book :-**

Every owner shall maintain or cause to be maintained on each taxable Vehicle Inspection Note Book which shall, on demand, be produced before an Officer for recording of remarks by the said Officer. The book shall be in Form M.P.GT-9, an owner shall get it authenticated by the assessing authority before bringing it into use.

**16. Assessment :-**

- (1) At the close of a half-year or at the closure of the business during that half-year, if the assessing authority is not satisfied with the returns furnished or the tax paid by the owner in respect of any period, it shall serve on such owner notice in Form M.P.GT-10, requiring him to attend in person or to produce or cause to be produced any evidence on which such owner may rely in support of such returns.
- (2) The assessing authority after hearing such evidence, the owner may produce and such other evidence as the assessing authority may enquire on specified points, shall assess the amount of tax due from the owner. In the event of failure of the owner comply with terms of any notice, the assessment shall be done by the assessing authority to the best of its judgement. The assessment orders shall to in Form M.P.GT-11.

**17. Notice of Demand-**

If any sum is payable by an owner under these rules, the assessing authority shall serve a notice in Form M.P.GT-12, and shall also fix a date

not less than 30 days from the date of service, by which the owner shall furnish and the receipted Challan in proof of such payment.

**18. Re-assessment of the tax and rectification of mistake-**

If, in consequence of definite information which has come into its possession, the assessing authority discovers that an owner has been over-assessed through inadvertence, error, or otherwise, the assessing authority, may at any time within a period of 3 years following the close of the half year to which it pertains, send a notice to the owner in Form M.P.GT-13, and after making such enquiry as it considers necessary may proceed to re-assess and recover the tax payable by him. No orders adverse to a party shall be passed without giving him an opportunity of being heard.

**19. Appeal :-**

- 1) An appeal under section 19 against an order passed by the assessing authority may be presented to the Joint Director of Transport (MV) by the owner or by his agent in Form M.P.GT-14, within the period prescribed in the said section and shall comply with the following requirements:-
  - (a) It shall be accompanied by a certified copy of the order appealed against and the prescribed in rule 31.
  - (b) It shall be signed, verified and endorsed by the appellant or his agent to the following effect :-
    - i) that the tax in dispute has been paid, and
    - ii) that to the best of his knowledge and belief the statements made in the memorandum are true.
- 2) When an appellant does not comply with any of the requirements of sub-rule (1) in presenting the appeal, it may be summarily rejected subject to second proviso to sub-section (1) of section 19.



**20. Revision –**

- 1) A petition for revision under section (2) of section 20 shall be presented, signed, verified and endorsed as in the case of an appeal and shall contain the following particulars:-
  - (a) a statement of the fact of the case,
  - (b) a reference to the particulars order in respect of which the revision is applied for,
  - (c) the grounds on which the petition is filed, and
  - (d) the date of the service of the order objected to, and it shall be accompanied by a certified copy of the order objected to and the fee prescribed in rule 31.
- 2) A petition for revision may be summarily rejected where any of the requirement of sub-rule (1) is not complied with on presentation of the petition.

**21. Hearing –**

The prescribed authority shall hear the petition for appeal under rule 19 or revision under rule 20, at such time and place as may be fixed after giving notice to the parties concerned.

**22. Appeal to the Secretary :-**

An appeal to the Secretary to the Government of Mizoram, Transport Department shall be presented in the manner laid down by the Secretary.

**23. Reference :-**

A petition for reference shall be presented in the manner laid down by the Secretary.

**24. Refunds :-**

- 1) An application for refunds shall be made to the assessing authority and shall include, amongst other, the following particulars :-

- (a) the name and address of the owner
  - (b) the period of assessment for which refund is claimed,
  - (c) the amount of dues already paid together with Challan number and date of payment and
  - (d) the amount of refunds claimed and the grounds thereof.
- 2) An application for refund shall be signed and verified as in the case of appeal under rule 19.
  - 3) No claim to any refund shall be allowed unless it is made within one year from the date of the original order of assessment or within one year of the final order passed on appeal or revision as the case may be in respect of such assessment.
  - 4) When the assessing authority is satisfied that the refund claimed is due, wholly or in part he shall record and order sanctioning the refund.
  - 5) When the amount to be refunded exceeds two hundred and fifty rupees, the assessing authority shall report the case to the Director forwarding the application together with relevant records.

**25. Mode of payment of refund :**

When an order for refund has been passed, a refund voucher in Form M.P.GT-15 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 or Sub-Treasury Officer concerned.

**26. Adjustment of refund :**

When the claimant desires to adjust the amount of refund due to him against any amount payable by him, the assessing authority shall set off the amount to be refunded or any part of the amount against the tax, if any, remaining payable by the claimant.

**27. Register of refund :**

A register of refund shall be maintained by the assessing authority in Form M.P.GT-16, where particulars of all applications for refund and order passed thereon shall be entered.

**28. Register of prosecution :**

A register in Form M.P.GT-17 shall be maintained by the assessing authority showing the prosecutions instituted and offences compounded under the Act.

**29. Composition :**

- 1) When an order is recorded under section 25 accepting any sum, by way of composition of an offence from any owner the order shall specify-
  - (a) the time within which the money is to be paid into a Government Treasury,
  - (b) the date by which the proof is to be produced, and;
  - (c) the authority before whom such proof is to be produced.
- 2) The sum payable for composition of offence shall be paid by the owner to a Government Treasury in the manner prescribed for payment of tax.

**30. Notice:-**

A notice or requisition to the owner or his agent, under these rules, unless communicated verbally, shall be in writing and may be served by any following methods-

- (a) by hand
- (b) by registered post.

Provided that if upon an attempt having been made to serve a notice or requisition by any of the methods mentioned at (a) and (b) above, the prescribed authority is satisfied that the owner is evading the service of notice or requisition, the said authority shall cause such

notice or requisition to be served by affixing a copy there of on some conspicuous part of the last notified place or premises of the business of the owner and such service shall be as effectual as if it had been made on the owner personally.

### **31. Fees:**

- 1) In a case not specifically provided for in the Act, the following fees shall be payable :-
  - (a) upon a memorandum of appeal under section 19 - ₹5.
  - (b) upon a petition for revision under sub-section (2) of section 20 - ₹10.
  - (c) upon an application for a certified copy-
    - (i) application fee- ₹1
    - (ii) authentication fee for every 360 words or part there of- ₹2
    - (iii) an additional fee subjected to a minimum of rupee one to cover the cost of postage if the applicant wants his copy to be sent by post;
    - (iv) a searching fee of ₹2 if the applicants wants a copy of an order or documents which is more than 1year old.
  - (d) upon a petition for obtaining a duplicate copy of the certificate of registration under sub-rule (3) of rule 38 - ₹2.
  - (e) upon any other miscellaneous petition - ₹1.
- 2) All fees shall be paid in court fee stamps.
- 3) No fee shall be payable- in respect of any objection, written or verbal, made in reply to a notice or in respect of any spontaneous applications which ask only for information and does not seek any specific relief.

### **32.Copies of orders :-**

An application for a certified copy of an order and the first copy of an appellate or revisional order shall be supplied to the owner free of charge.

**33. Certified Copy :-**

An application for a certified copy of an order or other documents shall be filed in the office of the appropriate authority and shall contain the following particulars:-

- (a) Name and address of the owner;
- (b) Relevant assessment period;
- (c) Particulars of the documents or order.

**34. Fair and Time Tables:-**

- (1) Every owner shall furnish to the assessing authority within a fortnight of the publication of these rules or as soon as possible correct and complete tables showing the actual rates of fares and freight chargeable for the carriage of passengers of goods and the table showing the timings of arrival and departure of taxable vehicles, the free luggage allowances admissible to each passenger and the rate of freight per kilogram chargeable for any luggage in excess of the free luggage allowance.
- (2) Any alteration in the rates of fares and freight or in the hours of arrival and departure or in the extent of free luggage allowance as furnished to the assessing authority under sub-rule (1) shall be communicated in writing by the owner to the assessing authority forthwith.

**35. Rounding :-**

In determining the total amount of fare for an assessment period; fraction of a rupee below 50paise shall be ignored and a fraction of a rupee or exceeding 50paise shall be taken as a whole rupee.

**36. Register of owner :-**

- (1) Every assessing authority shall maintain a register of owners liable to collect and pay tax under the Act within his jurisdiction.

- (2) Every owner shall apply for registration to the assessing authority in the manner laid down in Rule 37.
- (3) On receipt of an application under sub-rule (2), the assessing authority shall if he satisfies, after such inquiry as he may deem necessary, that the application is in order, register the applicant and issue a certificate of registration.
- (4) The assessing authority may at any time call upon an owner by a general or specific notice register himself within the period prescribed in the notice. The notice shall be in Form M.P.GT-18.

### **37. Application for registration :-**

An application of registration shall be in Form M.P.GT-19 and it shall be signed and verified in the case of:-

- (1) an individual- by the proprietor of the business,
- (2) an association of persons- by an adult member of the association,
- (3) a firm, by the managing partner or an adult member of the firm,
- (4) a company, by Managing Director or the Secretary or Manager or Principal or Chief Executive Officer of the company.
- (5) a Hindu undivided or a joint family, by the Manager or Karta or any adult member of the family;
- (6) any Government Department, by the head of Office.

The person making an application for registration shall specify the capacity in which the application is made, signed and verified.

### **38. Certificate of registration :-**

- (1) The registration certificate shall be issued in Form M.P.GT-20 and shall bear a number and distinctive mark.
- (2) A certificate shall be issued for each place of business and it shall be kept at the place of business to which it relates.
- (3) Any registered owner may obtain on payment of the fee referred to in Rule 31, a duplicate copy of the Certificate of registration which has been issued to him and which may have been lost, destroyed or defaced.

**39.Cancellation or amendment of registration :-**

When a registered owner applies for cancellation or amendment of his Certificate of registration, he shall submit the certificate along with his application to the assessing authority.

**40.Register of registration :-**

A register of Certificates of registration issued shall be maintained by the assessing authority in Form M.P.GT-21.

**41.Repeal and saving**

- 1) On and from the commencement of these Rules, the Mizoram passengers and Goods (Taxation) Rules, 1989 shall stand repealed.