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NOTIFICATION

No. H.12018/40/95-LJD, the 10th April, 1997. The following Act of the Mizoram Legislative Assembly, which received the assent of the Governor of Mizoram is hereby published for general information.

The Mizoram Act No.6 of 1997
The Mizoram Sales Tax (Amendment) Act, 1997.

Received the assent of the Governor of Mizoram on the 31st March, 1997.

AN ACT

further to amend the Mizoram Sales Tax Act, 1989 (Act, No. 8 of 1989) (hereinafter referred to as the principal Act).

Be it enacted by the Legislative Assembly of Mizoram in the Forty-Eight year of the Republic of India as follows :-

- | | |
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| Short title extent, and commencement | 1. (1) This Act may be called the Mizoram Sales Tax (Amendment) Act, 1997.
(2) It shall have the like extent as the principal Act.
(3) It shall come into force on the date of its publication in the Official Gazette. |
| Amendment of Section 1 | 2 In the principal Act, after the word “appoint” appearing in sub-section (3) of section 1, the words “and different dates may be appointed for different provisions of this Act, shall be added. |
| Amendment of Section 10 | 3 In the principal Act, for the figure “38” and “46” appearing in sub-section (2) of Section 10, the figure “44” and “47” shall be substituted. |

Amendment of Section 12 4. (1) In the principal Act, after the words “on petition” appearing in sub-section (2) of section 12, the word “by the dealer” shall be instituted.

(2) In the principal Act, after the words “under this Act”, appearing in sub-section (3) (b) of section 12 the word “or” and punctuation “;” shall be added.

(3) In the principal Act, after clause (b) of sub-section (30 of section 12, the following new clause, namely.

“(c) for any other sufficient reason” shall be added.

Amendment of Section 22 5. In the principal Act, for the words, “fine of” appearing in sub-section (1) of section 22, the words “penalty not exceeding” shall be substituted.

Amendment of Section 31 6. In the principal Act, for the figure “13” appearing in sub-section (1) of section 31, the figure “12” shall be substituted.

Amendment of Section 33 7. (1) In the principal Act, for the word “sixty” appearing in sub-section (3) of section 33, the word “ninety” shall be substituted.

(2) In the principal Act, the word and figure “or 33” appearing in clause (a) of sub-section (4) of section 33 shall be deleted.

Amendment of Section 40 8. (1) In the principal Act, the word “paid” and punctuation “;” shall be inserted between the words “by which the tax” and the words “if any” appearing in sub-section (1) of section 40.

(2) In the principal Act, the word “or in a case covered by sub-section (3), after the commencement of this Act,” appearing in proviso to sub-section (3) of section 40 shall be deleted.

(3) In the principal Act, for the expression sub-section (3) wherever it occurs in sub-section (5) of section 40, the expression “sub-section (2)” shall be substituted.

(4) In the Principal Act, the words “and penalty” shall be inserted between the words “amount of tax” and the words “as finally assessed” appearing in Explanation - I of section 40.

(5) In the principal Act, the words “on the due date of payment as per notice of demand in form VIII” shall be added after the word “payment” appearing in Explanation - II of section 40 and the words, punctuations and figures-” as follows :-

(a) from the 1st April to 30th September by 31st October.

(b) from 1st October to 31st March by 30th April

- Amendment of Section 44 9. In the principal Act, for the words ‘of’ appearing between the words “Demand’ and “charges” in sub-section (13) of section 44, the word “or” shall be substituted.
- Amendment of Schedule II 10. In the principal Act, after serial number 3 but before serial number 4 of the Schedule II, the following new entry shall be inserted, namely :-
- (1) Surgical appliances dressing including sanitary napkins & sanitary towels, medicines and drugs other than those exempted under Schedule III of the Act, 2 per centum.
- (2) In the principal Act, for the serial number “4” appearing under Schedule II, serial number “5” shall be substituted.
- Amendment of Schedule III 11. In the principal Act, for the figure “1985” appearing in the sub-heading “List of goods exempted under section 7 of the Mizoram Sales Tax Act, 1985” under schedule III, the figure “1989” shall be substituted.

Secretary,
Law & Judicial Deptt.
Govt. of Mizoram.