



GOVERNMENT OF MIZORAM

CITIZENS' CHARTER

2016

TAXATION DEPARTMENT
MIZORAM : AIZAWL

CHAPTER 1

1. INTRODUCTION:

1.1 PREAMBLE –

The objective of this Charter is to provide information regarding the services rendered by Taxation Department, Government of Mizoram and the time limits for providing such services to the tax payers, and to the citizens at large.

Taxation Department came into existence on the 20th May, 1988 in the event of bifurcation from Excise Department with the sole purpose of earning revenue so as to augment the revenues of the State Government. Taxation Department plays a role in the mobilization of the internal resources of the State Government of Mizoram. The Department enjoys a reputation of being the highest revenue earner among all Departments in Mizoram. As per the 2014-2015 figures, the Department contributed 85.27% to the State's total tax revenue which further adds to its credential of being a performing Department in the State in terms of revenue collection and contribution to the SGDP. The Taxation Department, Government of Mizoram, is headed by Commissioner of Taxes having its Headquarters at Aizawl.

1.2 Taxation Department –

Is one of the Departments of the Government of Mizoram.

Is the most important revenue earning Department of Government of Mizoram.

Is having its Head Office at J.L. Building, Tuikual South, Aizawl – 796001.

1.3 Vision –

To make the State of Mizoram financially sound and self-reliant.

1.4 Mission –

Fair, transparent and effective administration of tax laws; enhancing tax/SDP ratio and providing prompt, efficient and courteous services.

1.5 Objectives –

1.5.1 Optimization of revenue collection.

1.5.2 Effective and transparent implementation of tax laws.

1.5.3 Providing prompt and citizen-friendly services using modern IT and management tools for effective and efficient tax administration.

1.6 Functions –

To mobilize resources and collect revenue in the form of taxes and to improve administration of Taxes in the State, the Department administers the following Acts and Rules as per 40th Schedule under the Allocation Of Business Rules, 2014:

- 1.6..1 Policy on Taxes and its related matters.
- 1.6..2 Profession Tax collected under The Mizoram Profession Trades calling employment and Taxation Act, 1995.
- 1.6..3 Value Added Tax collected under the Mizoram Value Added Tax Act, 2005.
- 1.6..4 Central Sales Tax collected under Central Sales Tax Act, 1956.
- 1.6..5 Entertainment Tax collected under the Mizoram Entertainment Tax Act, 2013.
- 1.6..6 Taxes on sales of Petroleum and Petroleum products including Motor Spirit and Lubricants Taxation Act,1973.
- 1.6..7 Registration of Societies under the Mizoram Societies Registration Act, 2005.
- 1.6..8 Registration of Firms under the Indian Partnership Act, 1932.

The functionaries of the Department are divided into Commissionerate (Directorate), Zone Offices and Check Gates spreading across the different parts of the State which are elaborated in the succeeding notes/paras. The achievements made since the establishment of this Department till date is found commendable due to the fact that it has always exceeded the revenue targets earmarked by the Government for the financial years.

1.7 Commitments –

- 1.7.1 Provide information with promptness and courtesy.
- 1.7.2 Empowerment of taxpayers by providing prompt and citizen-friendly services using modern IT and management tools for effective and efficient tax administration.
- 1.7.3 Review of Laws, Rules and Regulations and procedures for smooth applications and implementation of various Acts and better tax compliance.

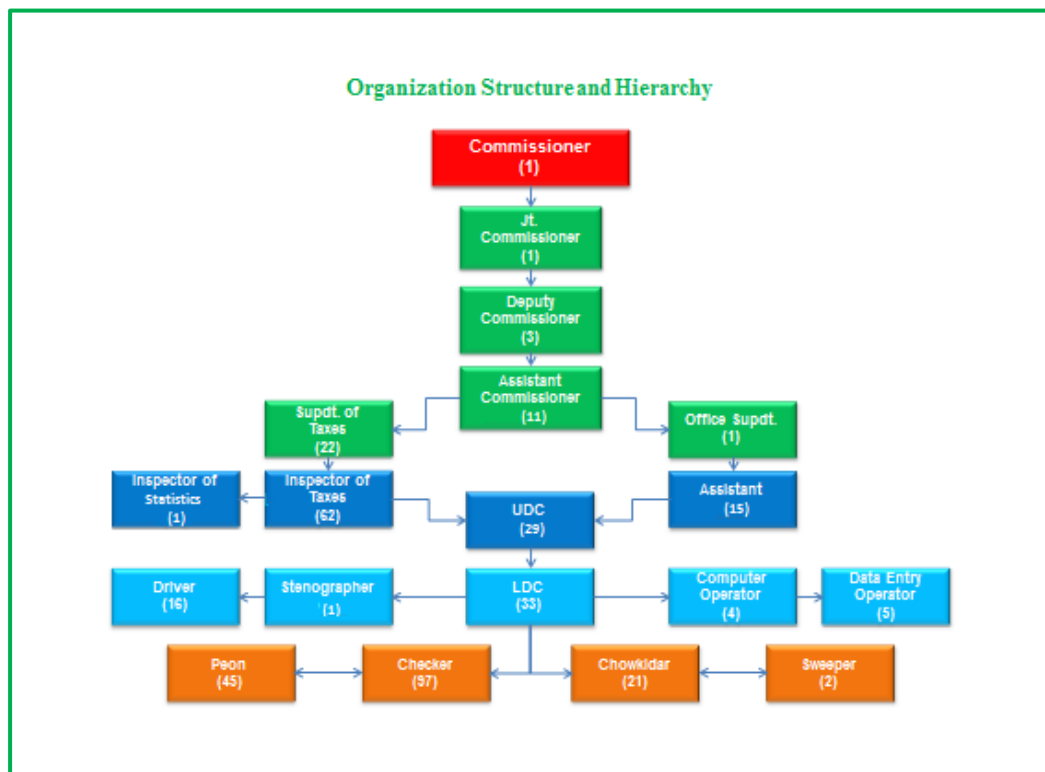
1.8 Responsibilities –

- 1.8.1. Extending all the required services prescribed under the Acts.
- 1.8.2. Regular updating of the Department's web site and promoting awareness and use of the same.
- 1.8.3. Prompt/time bound response to tax payers'/citizens' grievances.

CHAPTER 2

2. ORGANIZATIONAL STRUCTURE:

- 2.1. The Commissioner of Taxes, Mizoram, is the head of Department. The Office of the Commissioner of Taxes is presently housed in a private building owned by Pu J. Liangchungnunga (L) at Tuikual South, near Vanapa Hall on a monthly rent basis at the rate of Rs. 66,672/- p.m. The Department is having 370 (*three hundred and seventy*) existing posts (*including 4 staff from Firms & Societies*) of different categories. The existing strength of the Department is as below.



2.2. Commissionerate:

The Headquarters Office is headed by Commissioner of Taxes and is supported by 1 (one) Joint Commissioner of Taxes; 3 (three) Deputy Commissioners of Taxes, 1 (one) Assistant Commissioner of Taxes; 2 (two) Superintendents of Taxes, 1 (one) Office Superintendent, 6 (six) Inspectors of Taxes and a number of ministerial and Group D staff.

For overall improvement in the field of Tax Administration and collection of revenue, the State of Mizoram is divided into 10 (ten) Zones. All zonal offices are headed by Assistant Commissioner of Taxes and are supported by Superintendent of Taxes, Inspector of Taxes and other ministerial and fourth-grade staff. The rest, where headed by Superintendent of Taxes, are supported by Inspector of Taxes and other ministerial and Group D staff.

2.3. Zone Offices:

For overall improvement in the field of Tax Administration and collection of revenue, the whole State of Mizoram is divided into ten Zones, which are headed by the Asst. Commissioner of Taxes. These Zones are –

- 2.3..1. Aizawl North Zone
- 2.3..2. Aizawl South Zone
- 2.3..3. Aizawl Central Zone
- 2.3..4. Lunglei Zone
- 2.3..5. Champhai Zone
- 2.3..6. Kolasibi Zone
- 2.3..7. Serchhip Zone
- 2.3..8. Mamit Zone
- 2.3..9. Lawngtlai Zone
- 2.3..10. Saiha Zone

2.4. Zone wise demarcation details:

2.4.1. Aizawl Central Zone (With its Headquarters at Aizawl):

- 2.4.1.1. The whole area of Tlungvel Constituency excluding the following villages namely Zero Point, Sesawng, C.T.I, Mualmam, Khawruhlian, Hmunghak, Khanpui and Lailak.
- 2.4.1.2. The whole area of Saitual Constituency.
- 2.4.1.3. An area comprising Central part of Aizawl City from Zarkawt Traffic point to Bara Bazar Bungkawn point. The boundary line of which will run as follows:-
 - 2.4.1.3.1. From Bara Bazar Bungkawn point the boundary line will run straight towards East follows the boundary line of Tuithiang and Venghlui and further follows the boundary line of Armed Veng and Bethlehem Veng up to Chite stream.
 - 2.4.1.3.2. From Bara Bazar Bungkawn point, the boundary line follows the Bara Bazar main road towards North up to the junction near Millennium Center.
 - 2.4.1.3.3. From the junction near millennium center the boundary line will run straight towards West and will cover an area of Jail Veng, Babutlang and Western part of Aizawl City such as Vaivakawn, Dawrpui Vengthar, Hunthar, Zotlang, Chawnpui, Kanan, Zonuam, 7th Day Tlang, Luangmual, Tuivamit, Tanhril, Sakawrtuichhun, Rangvamual, Phunchawng, P.T.C Lungverh, Sairang, Lengpui.

2.4.2. Aizawl North Zone (With its Headquarters at Aizawl):

2.4.2.1. The whole area of Ratu Constituency.

2.4.2.2. The whole area of Suangpuilawn Constituency.

2.4.2.3. An area comprising Northern part of Aizawl District and Northern part of Aizawl City upto Zarkawt Traffic point. The boundary line of which will run as follows:-

2.4.2.3.1. From Zarkawt traffic point the boundary line run towards east following the step that leads to lower Zarkawt road and from the lower Zarkawt road, the boundary line will run towards south following the lower Zarkawt road upto V.L Bela Building and then further follows Sakawrpului upto Chite and then up to the crossing point of Aizawl – Lunglei Road and further runs up to Zero point Manipur road up to Khanpui & Lailak.

2.4.2.3.2. From Zarkawt Traffic point the boundary line follows the Zarkawt to Dawrpui Vengthar Road up to Vaivakawn and from there it further goes up to the Sairang main road up to Company Peng. From Company Peng it will further follow the National Highway – 54 up to Buichali Bridge. From Buichali Bridge it will further follows Tlawng River.

2.4.3. Aizawl South Zone (With its Headquarters at Aizawl):

2.4.3.1. The entire area of Sateek Constituency.

2.4.3.2. The remaining Southern part of Aizawl District not covered by Aizawl Central Zone and Aizawl North Zone.

2.4.4. Champhai Zone (With its Headquarters at Champhai):

2.4.4.1 The entire area covered by Champhal District.

2.4.5. Kolasib Zone (With its Headquarters at Kolasib):

2.4.5.1. The entire area covered by Kolasib District.

2.4.6. Lawngtlai Zone (With its Headquarters at Lawngtlai):

2.4.6.1 The entire area covered by Lawngtlai District.

2.4.7. Lunglei Zone (With its Headquarters at Lunglei):

2.4.7.1. The entire area covered by Lunglei District.

2.4.8. Mamit Zone (With its Headquarters at Mamit):

2.4.8.1. The entire area covered by Mamit District.

2.4.9. Saiha Zone (With its Headquarters at Saiha):

2.4.9.1. The entire area covered by Saiha District.

2.4.10. Serchhip Zone (With its Headquarters at Serchhip):

2.4.10.1. The entire area covered by Serchhip District.

3. Check Gates:

3.1 With a view to prevent evasion of tax payable by dealers under MVAT Act, 2005 the Department has setup and erected Check-gates at various locations in the State. Vairengte Check-gate is headed by Superintendent of Taxes and supported by Inspector of Taxes, LDCs and other Group D staff. Other Check-gates are headed by Inspector of Taxes supported by a LDCs and group 'D' staffs. The Department has four (4) Check Gates all across the State. The list of Check Gates is as follow:

- 3.1.1 Vairengte Check Gate.
- 3.1.2 Lengpui Airport Check Gate.
- 3.1.3 Zemabawk Check Gate.
- 3.1.4 Rengtekawn, Kolasib Checkgate.

Vairengte Check-gate, Zemabawk Check-gate and Lengpui Airport Check-gate are under the direct charge of the Commisionerate and Rengtekawn, Kolasib Check-gate is under the charge of Assistant Commissioner of Taxes, Kolasib Zone.

4. Services provided by the Department:

4.1 Under MVAT Act, 2005:

Sl. No.	Details of Services		Time frame	Officer who provides the services	Officer to be contacted in case services are not provided within expected time period
	Services	Fees, if any			
(1)	(2)	(3)	(4)	(5)	(6)
1.	Registration	Free of Cost Online application through www.zotax.nic.in	Within 3-4 working days, Immediate online download and submission of forms	Assistant Commissioner of Taxes / Superintendent of Taxes	Assistant Commissioner of Taxes / Superintendent of Taxes
2.	Grant of registration, if application is complete in all respects.	Free of Cost	Certificate of Registration can be obtained on the date of grant of registration	Assistant Commissioner of Taxes / Superintendent of Taxes	Assistant Commissioner of Taxes / Superintendent of Taxes
3.	Way Bill	Free of Cost	Dealer can take Way Bill online through www.zotax.nic.in	Assistant Commissioner of Taxes / Superintendent of Taxes	Assistant Commissioner of Taxes / Superintendent of Taxes
4.	Tax Payment	Free of Cost	Dealer can pay tax online through www.zotax.nic.in	Assistant Commissioner of Taxes / Superintendent of Taxes	Assistant Commissioner of Taxes / Superintendent of Taxes
5.	Filing of tax returns	Free of Cost	Dealer can file returns online through www.zotax.nic.in	Assistant Commissioner of Taxes / Superintendent	Assistant Commissioner of Taxes / Superintendent of Taxes

				of Taxes	
6.	Tax Clearance Certificates	Rs.10/- per page.	1-2 days.	Assistant Commissioner of Taxes / Superintendent of Taxes	Assistant Commissioner of Taxes / Superintendent of Taxes

4.2 Under CST Act, 1956:

Sl. No.	Details of Services		Time frame	Officer who provides the services	Officer to be contacted in case services are not provided within expected time period
	Services	Fees, if any			
(1)	(2)	(3)	(4)	(5)	(6)
1.	Registration	Court Fee Stamp worth Rs. 25/- Online application through portal on our website www.zotax.nic.in	Within 3-5 working days, Immediate online download and submission of forms	Commissioner of Taxes	Commissioner of Taxes
2.	Grant of registration, if application is complete in all respects.	Free of Cost But the applicant has to produce National Savings Certificate bought from the Post Office in favour of him/herself.	Certificate of Registration can be obtained on the date of grant of registration	Deputy Commissioner of Taxes (Admn).	Deputy Commissioner of Taxes (Admn).
3.	Issuance of Declaration Forms	Free of cost though website	Forms can be obtained online through website.	Deputy Commissioner of Taxes (Investigation).	Deputy Commissioner of Taxes (Investigation).
Taxation Department has created Help Desk to facilitate in resolving technical problems arising in providing e-services in all the Offices across the State.					

4.3 Documents to be furnished at the time of application for Registration:

Sl. No.	Particulars
1.	Copy of PAN Card
2.	Copy of Partnership Deed, Memorandum and Articles of Association, as the case may be
3.	Original copy of Inner Line Permit (ILP) valid for 2 years for the purpose of business for non-tribal applicants
4.	Proof of permanent residential address - Copy of Ration card of Proprietor/Partners, electricity bill, water supply bill.
5.	Required Court Fee Stamp worth Rs. 25/- for CST Registration
6.	Tax Clearance Certificates
7.	Five latest passport size photographs of the Applicant (*Not applicable to the Director, Manager, Secretary, or Principal Officer or a person duly authorized to act on behalf of a Public Limited Company, Public Trust, Corporation, Local Authority or a Department of a Government).

4.4 Expectations from tax payers, Legal representatives and Citizens concerned:

Sl. No.	Expectations
1.	Courteous behaviour.
2.	Furnishing correct and complete information with the applications.
3.	Furnishing all the required documents required for legal proceedings
4.	Full disclosure of transactions and turnovers
5.	Maintenance of books of accounts in up to date condition and at the place of business at all times.
6.	Timely and correct tax compliance by the taxpayers by filing correct, complete and self-consistent returns and timely payment of tax.
7.	Timely compliance of statutory requirements
8.	Assist in speedy disposal of proceedings by prompt attendance and not seeking avoidable adjournments.
9.	Prompt communication of change in address, telephone/fax no, e-mail id.

CHAPTER 3

5. Administered Tax and Non-Tax Laws:

5.1. **Taxes and fees collected by the Department:** As Taxation Department is the main agency for mobilizing revenue for the State of Mizoram, its main functions and duties is to mobilise resources and collect revenue in the form of Taxes and to improve Tax Administration in the State. Different Taxes and fees collected by the Department are as follows:

5.1.1. **The Mizoram Value Added Tax Act. 2005 (VAT):** It is a tax levied on the value added to any product each time it changes hand or value. It is a tax on sales or purchase of a commodity at every point in the series of sales or purchase by the registered dealer with the provision of credit for input tax paid at the previous point of purchase of the commodity.

5.1.2. **The Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995:** A tax collected under this Act is commonly known as Profession Tax. Every person who carries on a trade either by himself or by an Agent or representative, or who follows a profession or calling or who is in employment, either wholly or in part within the State 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. The tax payable by any person is determined with reference to his total gross income during the previous year from his profession, trade calling or employment or with reference to his standing in the profession, trade, calling or employment, as the case may be. The member of Armed Forces of India and Co-operative Society registered or deemed to have been registered under the Mizoram Co-operative Societies Act, 1991 are exempted from payment of this tax.

5.1.3. **The Mizoram (Sales of Petroleum and Petroleum Products including Motor Spirits and Lubricants) Taxation Act, 1972:** A tax commonly known as POL/Petroleum Tax is levied on sale of petroleum and petroleum products including motor spirit and lubricants from every dealer, registered under the Act on his turnover from sales of the following goods at the rates specified against each:

Sl.No	Particulars	Rate
1.	Motor Spirit (except diesel oil and internal combustion oils other than Petrol)	20%
2.	Diesel Oil and other internal combustion oil (other than Petrol)	12%
3.	Lubricants	10%
4.	Liquefied Petroleum Gas (LPG)	1.79%
5.	ATF (a) From every dealer on his turnover from sale of ATF to a Turbo-Prop Aircraft. (b) From sale other than (a) above.	4% 20%
6.	Crude Oil	NIL

5.1.4. **The Mizoram Entertainment Tax Act, 2013:** The tax collected under this Act is commonly known as Entertainment Tax. Entertainment Tax is levied on all exhibitions, performances, amusements, games, sports, cinematograph shows or video shows to which persons are ordinarily admitted on payment or moving pictures or series of pictures which are viewed and heard on the television receiving set, with the aid of any type of antenna with a cable network attached to it or cable network for which persons are required to make payment by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever at the rates specified below:-

Sl.No	Particulars	Charges
1.	In the case of games, sports, music or dramatic performances organized by a State Body (or any other body affiliated to it) which is either registered under the Societies Registration Act, 1860, or affiliated to an All India body constituted for similar purpose.	Five per centum of such payment
2.	In any other case, where the payment for admission is –	Nil
	(i) Rupees ten or less	
	(ii) Rupees fifty or less but more than rupees ten	Ten per centum of such payment.
	(iii) More than rupees fifty	Twenty per centum of such payment.
3.	Cable Television and DTH	Twenty rupees per subscriber per month

- 5.1.5. **Central Sales Tax:** Central Sales Tax or known in short as CST is levied on all sales of goods (other than electrical energy) effected in the course of inter-State trade or commerce.
- 5.1.6. **Registration of Societies:** The Mizoram Societies Registration Act, 2005 which came into force wef.1st September, 2006 has been administered for registration of eligible societies and a fee of Rs 500/- is realised from each registered society.
- 5.1.7. **The Indian Partnership Act, 1932:** Registration of Firms is done and fee for registration of partnership firm is collected from every firm registered under the Act.
- 5.1.8. **The Mizoram Entry Tax Act, 2015:** The Mizoram Entry Tax Act which came into force wef. 1st April 2016 has been administered to levy tax on the entry of goods into any local area in Mizoram for consumption, use or sale therein for the purpose of providing infrastructure development within the State of Mizoram.

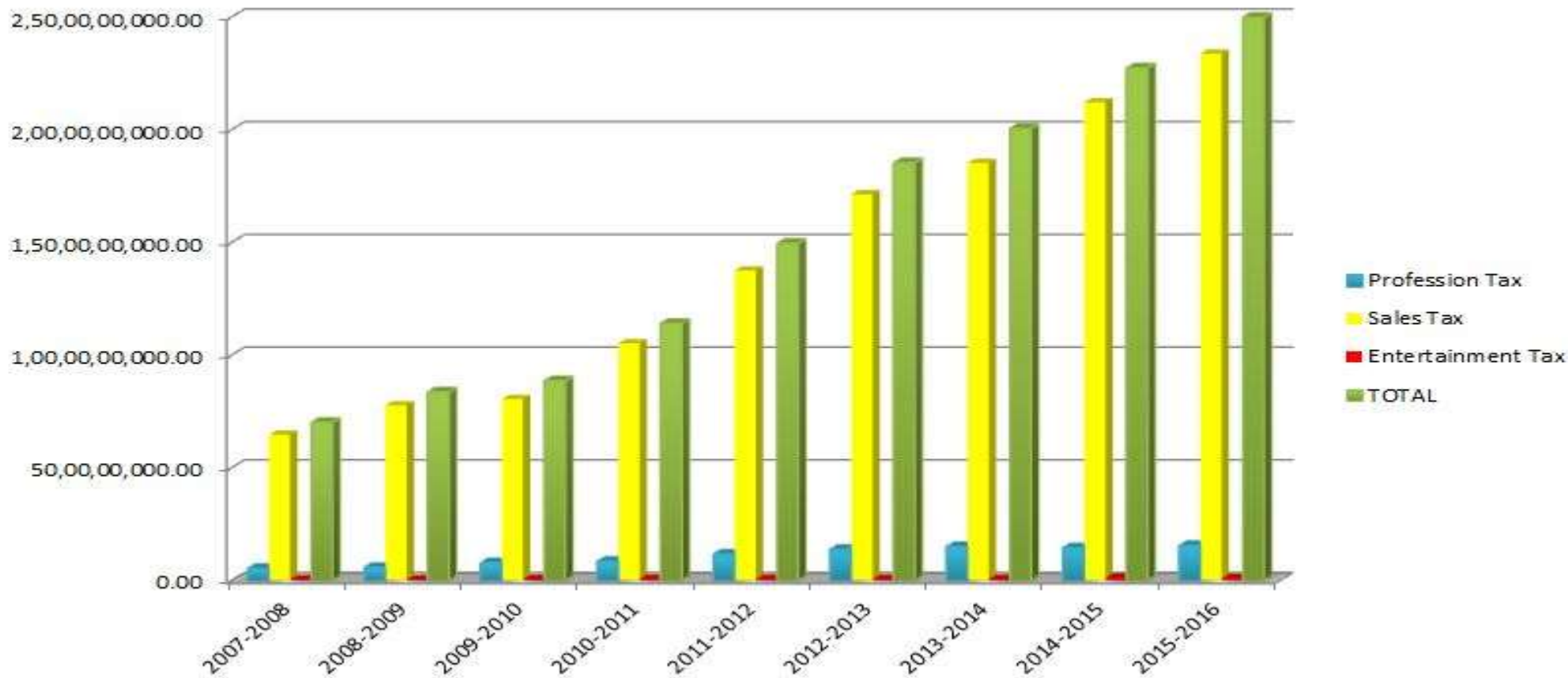
CHAPTER 4

6. Achievements of the Department in recent years:

- 6.1 The Taxation Department collects revenue under various heads. The annual collection for the past eight years is an increasing curve with the collection figures increasing with each year, which the below chart depicts. The achievement made by the Department in revenue collection during the past years shows a clear sign of gradual increase in revenue collection, which is encouraging. A Statement showing the details of the achievements of the Department under various heads during the past eight years (2008-2016) is as follows:

Annual Achievement Reports:

Name of Tax/Year	Profession Tax	Sales Tax	Entertainment Tax	TOTAL
2008-2009	5,63,12,381.00	77,57,46,649.00	32,24,453.00	83,52,83,483.00
2009-2010	7,73,81,614.00	80,32,87,261.00	38,59,450.00	88,45,28,325.00
2010-2011	8,36,48,781.00	1,05,13,08,206.00	47,62,177.00	1,13,97,19,164.00
2011-2012	11,67,78,191.00	1,37,37,65,833.00	43,80,136.00	1,49,49,24,160.00
2012-2013	13,69,98,014.00	1,71,13,44,604.00	45,85,568.00	1,85,29,28,186.00
2013-2014	14,88,46,468.00	1,85,07,84,572.00	48,17,659.00	2,00,44,48,699.00
2014-2015	14,34,08,188.00	2,11,97,12,907.00	97,83,130.00	2,27,29,04,225.00
2015-2016	15,38,58,822.00	2,33,60,36,793.00	77,13,729.00	2,49,76,09,344.00



Contacts Information:

Commissionerate of Taxes (Head Quarter)			
Commissioner of Taxes J. Lianchungnunga Building Tuikual South : Aizawl Pin : 796001 Landline No : 0389-2322667 Fax No : 0389-2314150 Website : http://www.zotax.nic.in e-Mail Id : comtax.azl-mz@nic.in			
Name of Office	Contact Person	Phone	eMail ID
Commissionerate	Commissioner	0389-2322667	comtax.azl-mz@nic.in
-do-	Joint Commissioner	0389-2323421	-do-
-do-	Deputy Commissioner of Taxes (A)	0389-2300455	-do-
-do-	Deputy Commissioner of Taxes (E)	0389-2300451	-do-
-do-	Deputy Commissioner of Taxes (I)	0389-2322432	-do-
-do-	Asst. Commissioner of Taxes	0389-2323273	
-do-	Superintendent of Taxes (I)	0389-2320323	
-do-	Superintendent of Taxes (E)	0389-2319322	ht.mawia@gov.in
Name of Zone/CheckPost	Contact Person	Phone No	e-Mail ID
Aizawl Central Zone	Asst. Commissioner	0389-2300990	acz.taxation@gmail.com
Aizawl North Zone	Asst. Commissioner	0389-2306392	anz1.taxation@gmail.com
Aizawl South Zone	Asst. Commissioner	0389-2328046	asz.taxation@gmail.com
Lunglei Zone	Asst. Commissioner	0372-2324532	lli.taxation@gmail.com
Champhai Zone	Asst. Commissioner	03831-234484	cpi.taxation@gmail.com
Kolasib Zone	Asst. Commissioner	03837-222298	klb.taxation@gmail.com
Lawngtlai Zone	Asst. Commissioner	03835-233436	lti1.taxation@gmail.com
Mamit Zone	Asst. Commissioner	0389-2565630	mmt.taxation@gmail.com
Serchhip Zone	Asst. Commissioner	03838-222644	sep.taxation@gmail.com
Saiha Zone	Asst. Commissioner	03835-222081	sha.taxation@gmail.com
Lengpui Checkpost	Inspector of Taxes	0389-2573217	lpi.taxation@gmail.com
Vairengte Checkpost	Suptd.of Taxes	03837-261241	vrt.taxation@gmail.com
Zemabawk Checkpost	Inspector.of Taxes	0389-2351745	zmb.taxation@gmail.com
Rengtekawn Checkpost	Inspector of Taxes	08974819074	klb.taxation@gmail.com

FAQ about Citizen Charter

Q1. What is a Citizen's Charter?

Citizen's Charter is a document which represents a systematic effort to focus on the commitment of the Organization towards its Citizens in respects of Standard of Services, Information, Choice and Consultation, Non-discrimination and Accessibility, Grievance Redress, Courtesy and Value for Money. This also includes expectations of the Organization from the Citizen for fulfilling the commitment of the Organization.

Q2. Who is a 'Citizen' with reference to Citizen's Charter?

The term 'Citizen' in the Citizen's Charter implies the clients or customers whose interests and values are addressed by the Citizen's Charter and, therefore, includes not only the citizens but also all the stakeholders, i.e., citizens, customers, clients, users, beneficiaries, other Ministries/ Departments/ Organizations, State Governments, UT Administrations etc.

Q3. Whether Ministries/ Departments/ Agencies of State Governments and UT Administrations are also required to formulate Citizen's Charters?

Citizen's Charter initiative not only covers the Central Government Ministries/ Departments/ Organizations but also the Departments/ Agencies of State Governments and UT Administrations. Various Departments/ Agencies of many State Governments and UT Administrations have brought out their Charters. More than 600 Citizen's Charters have so far been issued by Agencies/ Organizations of 24 States/ Union Territories.

Q4. Whether Citizen's Charter is legally enforceable?

No. The Citizen's Charter is not legally enforceable and, therefore, is non-justiciable. However, it is a tool for facilitating the delivery of services to citizens with specified standards, quality and time frame etc. with commitments from the Organization and its clients.

Q5. What is the role of Department of Administrative Reforms and Public Grievances in Citizen's Charter Initiative in the Government?

Department of Administrative Reforms and Public Grievances in Ministry of Personnel, Public Grievances and Pensions, Government of India, in its efforts to provide more responsive and citizen-friendly governance, coordinates the efforts to formulate and operationalize Citizen's Charters in Central Government, State Governments and UT Administrations. It provides guidelines for formulation and implementation of the Charters as well as their evaluation.


12/10/16
(K SANGLAWMA)
Commissioner of Taxes
Mizoram : Aizawl