

## NOTIFICATION

Dated Aizawl, the 1<sup>st</sup> April, 2005.

**No. J. 19020/1/2000-TAX-pt. :** In exercise of the powers conferred by Section 81 of the Mizoram Value Added Tax Act, 2005 (Act No.1 of 2005), the Governor of Mizoram is pleased to make the following amendment to the Mizoram Value Added Tax Rules 2005 (here in after referred to as the principal rules ):-

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

- (a) These rules may be called the Mizoram Value Added Tax Rules, 2005.
- (b) It shall extend to the whole of Mizoram.
- (c) It shall come into force from the date of publication in the Official Gazette.

**2. Definitions : -**

(1) In these rules unless the context otherwise requires –

- (a) 'Act' means the Mizoram Value Added Tax Act, 2005.
- (b) 'Agent' means a person authorised by a dealer in writing to appear or act on his behalf before a Superintendent of Taxes, an Assistant Commissioner of Taxes, a Deputy Commissioner of Taxes, a Joint Commissioner of Taxes, a Commissioner of Taxes or any other person appointed to assist the Commissioner under sub-section (2) of section 3 of the Act, as the case may be, being –
  - (i) a relative of the dealer,
  - (ii) a person regularly employed by the dealer,
  - (iii) an advocate or any other person entitled to plead in the Court of law in India,
  - (iv) a person who has been enrolled as a member of the Institute of Chartered Accountants of India or the Institute of Cost and Works Accountants of India or has passed the degree examination in Commerce recognized by any Indian University incorporated by law for the time being in force and permitted by the Commissioner in writing to act as authorized representative or agent on behalf of the dealer.
- (c) "Assistant Commissioner" means an Assistant Commissioner of Taxes referred to in rule 3, and any person appointed by that designation by the State Govt. under sub-section (2) of Section 3;
- (d) "Deputy Commissioner" means a Deputy Commissioner of Taxes referred to in rule 3 and any person appointed by that designation by the State Government under sub-section (2) of section 3;
- [(dd) "Designated bank" means any bank as defined in clause (e) of section 2 of the Reserved Bank of India Act 1934 designated by the Government by notification in the official Gazette for the purpose of these rules;]<sup>1</sup>
- (e) "Form" means a form prescribed and appended to these rules;
- (f) "Government Treasury" means in respect of a dealer, the treasury and sub-treasury as the case may be, of the area where the dealer's place of business or, if he has more than one such place, his chief branch or head office is situated;

- (g) "Inspector" means the Inspector of Taxes referred to in rule 3 and any person appointed by that designation by the State Government under sub-section (2) of Section 3;
  - (h) "Joint Commissioner" means any person appointed to be a Joint Commissioner referred to in rule 3 and any person appointed by that designation by the State Government under sub-section (2) of Section 3;
  - (i) "Place of business" means any place where a dealer sells any goods or keeps accounts of sales or purchases;
  - (j) "Return period", means the period for which returns are prescribed to be furnished by a dealer;
  - (k) "Rule" means a rule of these rules;
  - (l) "Section" means a section of the Act;
  - (m) "Superintendent" means Superintendent of Taxes referred to in rule 3 and any person appointed by that designation by the State Government under sub-section (2) of section 3;
- (2) All expressions used in these rules, which are not defined but defined in the Act shall have the same meaning as in the Act.

## CHAPTER – II

### TAXING AUTHORITIES AND DELEGATION OF POWERS

3. **Taxing Authorities** – There shall be the following Taxing Authorities to assist the Commissioner, namely –
- (i) Joint Commissioner of Taxes.
  - (ii) Deputy Commissioner of Taxes.
  - (iii) Deputy Commissioner of Taxes (Appeals).
  - (iv) Assistant Commissioner of Taxes.
  - (v) Superintendent of Taxes.
  - (vi) Inspector of Taxes.
4. Subject to the provisions of the Act and the Rules made there-under, the Commissioner may, by notification in the Official Gazette, delegate the powers to be exercised by above classes of officers and shall, by like notification, specify the area in which such powers are to be exercised by each of the above classes of officers.

## CHAPTER – III

### REGISTRATION OF DEALER

5. **Registration** :
- An application for registration under section 21 of the Act, shall, on commencement of the Act, be made within such time as may be notified by the Commissioner in the Official Gazette and thereafter, be made within one month from the date of liability to pay tax under section 7 of the Act. The application shall be addressed to the Assistant Commissioner or the Superintendent as the case may be in **Form – 1**.

6. **An application for registration shall, amongst other particulars, specify :-**
- (1) the name and style, location and branches, if any, of the business;
  - (2) the class or classes of goods ordinarily purchased for the purpose of resale in the State;
  - (3) the class or classes of goods, if any, manufactured for sale in the State;
  - (4) the class or classes of goods imported from outside the State for the purpose of sale in the State;
  - (5) the gross turnover of the business during the preceeding twelve months and;
  - (6) the language in and the year for which accounts are maintained;
7. **An application for the registration shall be signed and verified in the case of -**
- (a) individuals, by the proprietor of the business;
  - (b) an association of persons, by an adult member or the principal officer;
  - (c) a firm, by the managing partner or an adult partner of the firm;
  - (d) a Hindu undivided or joint family, by the manager or karta or any adult member of the family;
  - (e) a company, by the managing director, or any director of the Company or Secretary, Manager or a Principal Officer or Chief Executive Officer of the Company in India;
  - (f) any Government Department, by the head of the Office;
8. The person making an application for registration shall specify the capacity in which the application is made, signed and verified.
9. The certificate to be granted under Section 21 shall be in **Form – 2**.
10. The particulars to be specified in the certificate shall, so far as possible, be described in the same terms as are used in the application for registration.
11. Each certificate shall bear a unique number to be known as TIN (taxpayer's identification number) which shall be represented by numerals of 11 (eleven) digits. The unique registration numbers to be entered on a Certificate shall be such as maybe assigned by the Commissioner for each Zonal / District / Circle Office.
12. A certificate shall be issued for such place of business and it shall be kept at the place of business to which it relates.
13. Any dealer may obtain, on payment of the fee referred to in Rule 86, a duplicate copy of any certificate which has been issued to him and which may have been lost, destroyed or defaced.
14. Where a registered dealer applies for cancellation or amendment of his certificate of registration, he shall submit the certificate with his application to the Assistant Commissioner or the Superintendent as the case may be.
15. Where a dealer has failed to pay any tax, penalty or interest under this Act, or has failed to furnish return, the appropriate assessing authority shall be competent to suspend registration of such dealer under sub-section (8) of section 21 after giving him a notice to show cause against such suspension and specifying or date in that notice ordinarily not earlier than fourteen days from the date of receipt of the notice for compliance.
16. (a) A register of certificate of registration issued shall be maintained by the Assistant Commissioner or the Superintendent as the case may be in **Form - 3**.

- (b) A General Index Register of dealers shall be maintained by Assistant Commissioner or the Superintendent as the case may be in **Form - 4**.

## CHAPTER – IV

### RETURNS PERIOD, PRESCRIBED DATE AND MANNER OF FURNISHING RETURNS, PAYMENT OF TAX

17. **Returns :**  
Every registered dealer shall furnish return of his total turnover under section 23 of the Act to the Assistant Commissioner or the Superintendent in **Form - 5**.
18. (1) The returns referred in section 23 during the first year of the operation of the Act shall be furnished quarterly as shown herein below so as to reach the Assistant Commissioner or the Superintendent of Taxes on or before the date noted against each quarter as specified below –
- |     |                                       |       |                  |
|-----|---------------------------------------|-------|------------------|
| (a) | For the quarter ending 31st March     | ..... | by 30th April.   |
| (b) | For the quarter ending 30th June      | ..... | by 31st July.    |
| (c) | For the quarter ending 30th September | ..... | by 31st October. |
| (d) | For the quarter ending 31st December  | ..... | by 31st January. |

Provided that the Commissioner of Taxes may, by an order in writing, direct any dealer to submit returns for the period less than the quarter or a month within such date as may be specified in the order and may likewise at any time modify or annul his order.

(2) A dealer may, within 30 days of the end of every month voluntarily submit the return of that month duly accompanied by a treasury challan as a token of payment of the tax whereupon such a dealer shall be entitled to a rebate of 0.5 percent for the tax deposited for that month. Such rebate may be adjusted by deduction from the tax due for that month before payment of the tax.

19. **Submission of statement of consignees –**

A dealer who claims exemption on account of transfer of goods to his head office or branches or commission agents shall furnish a statement in **Form - 6** along with the return.

20. **Submission of statement of consignors –**

A dealer who has obtained goods from outside the State shall furnish a statement in **Form – 7** along with return.

21. All returns required to be furnished shall be signed and verified as in the case of an application for registration under rules 6 and 7.

22. The notice referred to in sub-section (2) of section 23 shall be issued and served in Form – 8.

23. The application/declaration required to be furnished under sub-section (2) of section 21 shall be furnished in the manner indicated in rule 17 and for such period and within such time as may be specified in the notice.

24. Any dealer who is required to furnish return under these rules may deduct from the aggregate of the sale prices of a subsequent return period the sale prices or parts of sale prices which are certified by a Chartered Accountant to have become irrecoverable and to have been written off as bad debts during that period and in respect of which the tax has already been paid.

## CHAPTER – V

### AUDIT, ASSESSMENT OF TAX ETC.

25. **Assessment –**  
Assessment orders passed under the appropriate provision of the Act shall be made in **Form – 9** and **10**.
26. In determining the amount of turnover, fraction of a rupee below fifty paise shall be ignored and a fraction of a rupee equal to or exceeding fifty paise shall be taken as a whole rupee.
27. In determining the amount of tax payable or in following any refund under the Act, an amount equal to or less than fifty paise shall be ignored and an amount more than fifty paise shall be taken as whole rupee.
28. **Demand of tax and interest on scrutiny –**  
If on scrutiny under sub-section (1) of section 27 of the Act any amount of tax or interest is found payable by dealer, he may, after allowing him a reasonable opportunity of being heard, be directed to pay such amount by a notice in **Form - 11** within thirty days from the date of receipt of the notice.
29. **Manner of selection of dealer for tax audit -**  
(a) The Commissioner shall, under sub-section (1) of section 28 of the Act select by the 31st day of January every year, not less than 25 percent of the registered dealers for tax audit under the said section for the preceeding year ended on or before the 31st day of March, such selection being made by draw of lots either mechanically or with the use of computers.  
(b) Upon selection of registered dealers for tax audit in the manner laid down in sub-rule (1), the Commissioner shall send the list of the registered dealers so selected to the appropriate assessing authority for tax audit.
30. **Provisional assessment –**  
(1) Before making a provisional assessment of a registered dealer for any period, he will be given reasonable opportunity of being heard by a notice in **Form - 12** fixing a date of hearing ordinarily not less than fourteen days from the date of receipt of the notice by the registered dealer.  
(2) After making the provisional assessment, if any amount is found payable by the registered dealer, a demand notice in **Form – 13** shall be issued to him for payment of the assessed amount within fourteen days from of receipt of the notice.
31. **Manner of audit assessment –**  
(1) For the purpose of making an assessment of a dealer under section 31 of Act, in respect of any period, the assessing authority shall issue a notice in **Form - 14** directing the dealer to produce the books of accounts and documents specified in the said notice

for that period on a date not earlier than fourteen days from the date of service of the said notice.

(2) After making an assessment under section 31 of the Act, a notice of demand shall be issued in **Form - 15** to the dealer directing him to make payment of the assessed dues within a specified date which shall not be less than thirty days from the date of receipt of the demand notice.

32. **Manner of assessment of dealer who fails to get himself registered -**

(1) For the purpose of making an assessment of a dealer under Section 32 of the Act in respect of any period, the assessing authority shall issue a notice in **Form – 16** directing the dealer to produce the books of accounts and documents specified in the said notice for that period on a date not earlier than fourteen days from the date of service of the said notice.

(2) After making an assessment under Section 32 of the Act, a Notice of demand shall be issued in **Form – 17** to the dealer directing him to make payment of the assessed dues within a specified date which shall not be less than thirty days from the date of receipt of the demand notice.

33. **Manner of imposition of penalty**

(1) If the appropriate assessing authority has reason to initiate proceedings for imposing penalty under Section 39(2) of the Act, against any dealer, he shall issue a notice in **Form - 18** directing him to appear and show cause as to why penalty or forfeiture or both of any sum as provided under Section 39(1) of the Act should not be imposed on him. He shall also fix a date for such compliance which should not be less than fourteen days from the date of service of the notice.

(2) If the appropriate assessing authority imposes any penalty and/or forfeits any sum under section 39(1) of the Act, he shall issue a notice in **Form - 19** to the dealer specifying a date for payment which shall not be less than thirty days from the date of receipt of the notice.

34. **Modification of the amount under proceedings for recovery as arrear of land revenue -**

(1) If any amount of tax, penalty or interest proceedings for recovery of which as an arrear of land revenue have been commenced is subsequently modified in consequence of any order passed on re-assessment, rectification, appeal, revision or review, as the case may be, the appropriate assessing authority shall, within six months from the date of the order, serve upon the dealer, a notice in **Form – 20** specifying therein, inter-alia, the net amount of tax, penalty or interest, due from him upon modification and send a copy thereof to the officer who is authorized to recover the modified amount as an arrear of land revenue.

(2) On the receipt of the notice referred to in sub-rule (1), the authorized officer shall take steps for recovery of the amount of tax, penalty or interest as modified as if the proceedings were commenced for recovery of such modified amount.

35. **Maintenance of accounts and registers –**

(1) Every dealer who is registered under the Act or to whom a notice has been served to furnish return under sub-section (2) of section 23 of the Act shall in addition to the books of accounts maintained in the ordinary course of business, maintain a true and up-to-date account of sales of goods made by him in output register in **Form - 21**

and shall also maintain a true and up-to-date account of all purchases of goods made by him in input register in **Form – 22**.

(2) For the purpose of furnishing return and making payment of tax as required by section 23 and rules made there-under, the sale register and purchase register, referred to in sub-rule (1) shall be totaled by the dealer at the end of each month and shall be in agreement with the total amount of sales of goods and purchases of goods according to his accounts and the books of accounts that he maintains in normal course of business.

(3) Every dealer who is registered under the Act or to whom a notice has been served to furnish return under sub-section (2) of section 23 shall also maintain a VAT account register in **Form - 23**.

**36. Period of preservation of accounts, books of accounts registers, by dealers –**

(1) The accounts, books of accounts, registers, documents of the dealer including computerized or electronic accounts maintained on any computer or in electronic media, documents, invoices, cash memos in respect of purchases, sales, delivery of goods by a dealer, or vouchers in respect of any year or part thereof shall be preserved by him.

- (a) for a period of not less than five years after the year to which they relate, or
- (b) till such period as those may be required for final disposal of any appeal, review, revision or reference under the Act or for final disposal of any case pending before any Court or Tribunal in respect of such year or part thereof.

(2) Any breach of the provisions referred to in sub-rule (1) above shall be punishable with a fine not exceeding five thousand rupees, and if the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the continuance of such offence.

**37. Declaration in respect of the manager or other officers of a registered dealer -**

Every dealer registered under the Act shall within thirty days from the date of registration furnish to the appropriate assessing authority declaration in respect of the manager or officers referred to in section 54 and shall send a revised declaration within thirty days from the date of change of such manager or officers in **Form - 24**.

**38. Contractual transfer price of goods exempt from tax on works contract, Deduction for determination of contractual transfer price-**

A dealer liable to pay tax under section 7 of the Act while determining his contractual transfer price, in relation to any period, shall not include in such contractual transfer price that portion of the aggregate of the amount received or receivable by him which exceeds the aggregate of -

- (i) the value of the goods purchased, manufactured, processed or procured otherwise by him and used by him in the execution of works contract, and
- (ii) the cost of freight and delivery for carrying such goods to the place where such goods are used in such execution.

**39. Petition with High Court –**

A petition with High Court shall contain the following particulars:-

- (a) a statement of the facts of the case;
- (b) a reference to the particular order in respect of which the petition is made;
- (c) the grounds on which the petition is filed;
- (d) a clear statement of the questions of law desired to be referred.

## CHAPTER – VI

### APPEAL, REVISION AND REFERENCE

40. **Appeals** – An appeal under section 67 of the Act shall lie to the Deputy Commissioner of Taxes (Appeals).
- Provided, however that in any case or class of cases the Commissioner may, by order in writing direct that the appeals under this rule shall lie to such Deputy Commissioner of Taxes as may be specified in such order.
41. An appeal against an original order of the Deputy Commissioner of Taxes shall lie to the Commissioner.
42. 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.
43. The memorandum of appeal shall be in duplicate in **Form - 25**.
44. The memorandum of appeal shall be accompanied by a copy of the order appealed against and by the fee prescribed in Rule 86.
45. **The memorandum of appeal shall be signed, verified and ensured by the appellant or his agent to the following effect:**
- (a) that the tax and interest admitted to be due has been paid, and
  - (b) that to the best of his knowledge and belief the facts set out in the memorandum are true.
46. Where an appellant does not comply with any of the requirements of rules 41, 42 and 43 in presenting the appeal, it may be summarily rejected.
47. Where an appeal is not disposed of for not complying with the requirement under Rule 44, a date and place for hearing shall be fixed as required by sub-section (3) section 67.
48. Pending the final decision of an appeal or application for revision, the recovery of any tax, penalty or interest under the Act, and not admitted by the assessee to be due from him shall be stayed, if so directed by the appellate or revisional authority, and not otherwise, on such terms or conditions as may be specified in the direction.
49. **Revision –**  
A petition for revision under sub-section (2) of section 68 of the Act shall contain the following particulars:
- (a) a statement of the facts of the case;
  - (b) a reference to the particular 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.
50. A petition for revision shall be presented, signed, verified and endorsed as in the case an appeal. It shall accompanied by a copy of the order objected to and by the fee prescribed in rule 86.
51. A petition for revision may be summarily rejected where the requirements of rules 49 or 50 are not complied with in representation of the petition.



52. Where a petition for revision is not disposed of for not complying with the requirement under rule 49, a date and place shall be fixed for hearing.

53. The revisional authority may from time to time adjourn the hearing and make, or cause to be made such further enquiry as may be deemed necessary.

54. **Reference :**

A petition for reference shall contain the following particulars :

- (a) a statement of the facts of the case,
- (b) a reference to the particular order in respect of which a reference is applied for,
- (c) the grounds on which the petition is filed and
- (d) a clear statement of the questions of law desired to be referred.

55. If a dealer does not submit the return and pay the amount of tax due from him within the dates specified in sub-rule (2) of rule 18 or the proviso thereto, he shall be liable to pay simple interest at the rate of 12 percent per annum on the amount of the tax assessed from the first day of the second month of the end of the quarter or period, as the case may be, to which return may relate, 24 percent per annum from the first day of the third month and the succeeding months of the period during which the tax payable for the quarter/period remains unpaid.

Provided that where a dealer has paid a part of the tax due on any date after the expiry of 30 days of the end of each quarter, he shall be liable to pay interest at the appropriate rates on the whole of the assessed amount of tax upto the date of part payment and thereafter, on the balance tax payable.

**[56. Payment and recovery of Tax, penalty and interest under section 37 of the Mizoram Value Added Tax Act, 2005 –**

- (1) The dues required to be paid under the Act (except the fees to be paid by means of court fee stamp) shall be paid into a Designated Bank by challan in form 26 or by way of crossed cheque of a demand draft in favour of the prescribed authority. In case of cheque or Bank draft it must be drawn on a local branch of the Bank.**
- (2) Challan shall be filled in quadruplicate. Two copies of the challan i.e. original and duplicate copies duly signed as proof of payment shall be returned to the dealer or the tenderer and the other two copies i.e. the triplicate and quadruplicate copies shall be retained by the Bank.**
- (3) The triplicate copy retained by the Bank shall be transmitted to the Assessing Authority on the day following the day of payment.]<sup>2</sup>**

**[57. Every Designated Bank shall send the scroll along with the Quadruplicate copies of challans to the concerned Treasury Officer on the 5th day of every month showing therein the amount received in the previous month. The scroll shall contain the challan number and dates, the name of the dealers and the amount paid by each of them. The Treasury Officer on receipt of the scroll from the bank shall forthwith send an advice list to the Assessing Authority of the area showing the same details as given in the scroll.]<sup>3</sup>**

- [58. (1) The amount of tax, interest or penalty or any other sum except when the same is payable by court fees stamps, shall be deposited in the Government account under the Head of account 0040 – Sales Tax, 102 – State Sales Tax.**
- (2) The notice of demand required to be served under Sec. 37 of the Act for payment of tax, penalty, interest or other sum shall be in Form - 17.]<sup>4</sup>**

59. One copy of the receipted challan returned to the dealer shall be attached by him to the returns as referred to in sub-sections (2) or (3) of section 37 of the Act.
60. Every Assistant Commissioner of Taxes or Superintendent of Taxes shall record the receipt of challans in his Daily Collection Register indicating the number, date and amount of each Challan. The Daily Collection Register shall be maintained in **Form - 27**.
61. Every Assistant Commissioner of Taxes or Superintendent shall maintain Demand, Assessment and Collection Register in **Form - 28**.
62. **Refund** – An application for refund shall be made to the Assistant Commissioner of Taxes or Superintendent of Taxes and shall include, amongst other, the following particulars:
- (a) the name and style of the business together with number of the certificate of registration.
  - (b) Period of assessment for which refund is claimed,
  - (c) the amount of dues already paid together with challan No. and the date of payment, and
  - (d) the amount of refund claimed and the grounds thereof.
63. An application for refund shall be signed, verified and presented as in the case of an application for registration.
64. No claim to any refund shall be allowed unless it is made within three years from the date of the original order of assessment or within three years of the final order passed on appeal, revision or reference, as the case may be, in respect of such assessment.
65. When the Assistant Commissioner of Taxes or Superintendent of Taxes is satisfied that the refund claimed is due wholly or in part, he shall, subject to the provision of rule 68, record an order sanctioning the refund.
66. When an order for refund has been passed, refund voucher in **Form - 29** shall be issued in favour of the claimant. An advice list shall, at the same time, be forwarded to the Treasury Officer concerned.
67. When the claimant desires to adjust the amount of refund due to him against any amount payable by him, the Assistant Commissioner of Taxes or the Superintendent of Taxes shall set off the amount to be refunded or any part thereof against the tax, if any, remaining payable by the claimant.
68. When refund of VAT is confirmed by the Assistant Commissioner of Taxes or the Superintendent of Taxes as a result of input tax credit being larger than the output tax payable for any return period, the amount of VAT due for refund may be set off or refunded to the dealer within three months from the end of the quarter for which the refund was claimed or confirmed.
69. Where refund as provided in rule 68 is not made to the dealer within prescribed period, a simple interest at the rate of six percent per annum shall be paid to the dealer for the period for which refund is delayed.
70. A register shall be maintained in **Form - 30** wherein particulars of all applications for refund and the orders passed thereon shall be entered.

71. When the amount to be refunded exceeds two thousand rupees, the applications together with relevant records shall be submitted to the Deputy Commissioner for orders.
72. **Prosecution and composition of offences –**  
A register in **Form – 31** shall be maintained showing the prosecution instituted and offences compounded under the Act.
73. When an order is recorded under section 75 of the ACT accepting any sum, by way of compounding of the offence from any dealer the order shall specify the –  
(a) time within which the money is to be paid into a Govt. Treasury.  
(b) date by which the proof of such payment is to be produced, and  
(c) authority before whom such proof is to be produced.
74. The sum referred to in rule 73 shall be paid by the dealer to a Government Treasury in the manner indicated in rules 57-58 and 59 and a receipted copy of the challan shall be produced by him in proof of payment.
75. The dealer shall, when so required by the customer furnish a cash memo, which shall state the amount of tax.
76. In requiring the production by any dealer of his accounts or documents etc. strict regard shall be had to the necessity of not disturbing the business of the dealer or the work of his staff any more than is necessary for the purpose of ascertaining the required information.
77. Unless the authority acting under sub-section (2) of section 59 of the Act, in his discretion, deems it necessary to make a surprise visit, he shall give reasonable notice, in writing to the dealer of his intention to inspect the accounts, registers document or stock of goods of such dealer and in fixing the date, time and place for the purpose due regard shall as far as possible be paid to the convenience of the dealer.
78. Accounts register or documents seized under sub-section (3) of section 59 of the Act shall not be retained by authority seizing them for more than three months without the written sanction of the Commissioner.
79. **Information to be furnished –**  
(1) If any dealer to whom the provisions of section 23 of the Act apply –  
(a) sells or otherwise transfer or disposes of his business or any part thereof, or  
(b) discontinues his business or changes his place or business or open a new place of business; or  
(c) changes the name or nature of his business, he shall furnish to the Assistant Commissioner of Taxes or the Superintendent of Taxes, as the case may be, about such change within fourteen days of the occurrence of the event in respect of which the information is to be furnished.  
(2) where any dealer dies his successor or legal representative shall furnish the information in the like manner.
80. When a dealer removes his place of business or principal place of business from the jurisdiction of one assessing authority to that of another, the assessment of such dealer for any period prior to the date of such removal shall be made by such assessing authority to whose jurisdiction the dealer removes his place of business or principal

place of business, as the case may be, and, for that purpose, such assessing authority may continue any pending proceedings or institute fresh proceedings for assessment.

Provided that the Commissioner may, if he so thinks fit in any case, direct that any such assessment shall be made by the assessing authority within whose jurisdiction the dealer had his place of business or chief place of business, as the case may be, before the removal.

81. **Service of notice –**

- (1) Notices or requisition under the Act or the Rules may be served by any of the following methods:
  - (a) by delivery to the addressee or his agent by hand of a copy of the notice;
  - (b) by post.

Provided that if upon an attempt having been to serve any such notice or requisition by any of the above mentioned methods have failed, if the Assistant Commissioner of Taxes or the Superintendent of Taxes concerned is satisfied that the dealer is evading the service of notice or requisition or that for any other reason, the notice or requisition cannot be served by any of the above mentioned methods, the said authority shall cause such notice or requisition to be served by affixing a copy thereof on some conspicuous place in his office and also upon some conspicuous part of the last notified place of business of the dealer, and such service shall be as effectual as if it had been made on the dealer personally.

- (2) When service is made by post, it shall be deemed to be effected by properly addressing, pre-paying and posting either by registered post or under a certificate of posting the notice or requisition and unless the contrary is proved, the service shall be deemed to have been effected at the time at which notice or requisition would be delivered in the ordinary course of post.

82. The Commissioner shall not delegate his powers under section 68 of the Act to any officer below the rank of Deputy Commissioner.

83. The Officer to whom powers under section 68 have been delegated shall exercise the powers in respect of such persons or classes of persons and in respect of such cases and areas as the Commissioner may, direct.

84. The powers to call for returns, to make assessments, to cancel or rectify them, to impose a penalty, to compound offences and to order maintenance of accounts shall not be delegated to any officer below the rank of Superintendent of Taxes.

85. The Officer to whom powers may be delegated under Section 4 of the Act shall exercise the powers subject to the provisions of the Act and the Rules there-under and to such restrictions as may be imposed by the Commissioner in delegating the powers.

86. **Fees –** The following fees shall be payable:-

- (a) upon a memorandum of appeal against or upon a petition for Revision of an order of assessment of an appellate order on assessment. Five percent of the amount of tax in dispute subject to a minimum of ten rupees and to a maximum of - Rupees one hundred,
- (b) upon a memorandum of appeal against an order of penalty or upon a petition for revision of an appellate order on appeal against an order of penalty – Rupees one hundred.

- (c) upon a petition for revision of any other order or upon any other order or upon any other miscellaneous petitions – Rupees one hundred.
- (d) for a duplicate copy of a certificate of registration – Rupees ten.

**EXPLANATION :** In this rule “the amount of tax in dispute” means the difference between the amount of tax assessed and the amount admitted by the dealer to be payable.

87. No fee shall be payable in respect of any objection, written or verbal, made neither in reply to a notice nor in respect of any spontaneous application which ask only for information and does not seek any specific relief.

88. **Copies of orders** – The first copy of an assessment if and when applied for and the first copy of the appellate or revisional order will be supplied to the dealer free of charge.

89. An application for a certified copy of order or other documents shall be filed in the office of the Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner or Superintendent, as the case may be, and shall contain the following particulars :

- (a) Name and address of the dealer :
- (b) Relevant return period :
- (c) Particulars of the document or order :
- (d) Office in which the document or order is available :

90. The following fees shall be payable for certified copies :

- (a) an application fee – Rupees five
- (b) authentication fees for every 360 words – Rupees ten
- (c) one impressed folio for not more than 150 (English) words and extra folio for every 150 additional words or less – Rupees ten
- (d) urgent fee of Rs.10/- if an applicant requires his copy to be furnished on the day of submission of the application.
- (e) an additional fee Rs.10/- to cover the cost of postage if the applicant wants his copy to be sent to him by post.
- (f) a searching fee of Rs.10/- if the applicant wants a copy of the order or documents which is more than one year old.

91. The fees payable under rule 86 and rule 90 and all other fees payable under the Act or the Rules shall be paid in court-fee stamps.

92. **Penalties** –

- (1) Whoever signs and verifies an application for registration or a return or an application for refund otherwise than in conformity with rules 7, 21 or 64 shall be punishable with a fine which may extend to one thousand rupees.
- (2) When the dealer acts in contravention of, or fails to comply with any rules, he shall be punishable with fine which may extend to one thousand rupees, and when the offence is a continuing one, with a daily fine of twenty five rupees during the continuance of the offence.
- (3) Whoever fails to furnish the information required to be furnished within the period prescribed in rule 80 shall be punishable with fine which may extend to one thousand and when the offence is a continuing one with a daily fine of twenty five rupees during the continuance of the offence.

93. **Place of Assessment –**

A dealer shall ordinarily be assessed by the Assistant Commissioner of Taxes or the Superintendent of Taxes within whose jurisdiction his business is situated and when the dealer has no place of business in Mizoram by such Assistant Commissioner of Taxes or the Superintendent of Taxes as the Commissioner may by notification in the Official Gazette so appoint. Where a dealer has more than one such place of business he shall be assessed by the Assistant Commissioner or the Superintendent within whose jurisdiction his chief place or head office in Mizoram of such business is situated.

94. A dealer who wishes to claim deduction on the ground that the goods were not sold in the State but despatched outside the State, shall on demand, furnish in respect of such despatch the following particulars namely :

- (i) the name of the railway, steamer or air station of despatch ( and of booking office if separate from station of despatch) and station of delivery;
- (ii) the number of the railway, steamer or air receipt or bill of lading or consignment note and invoice number with date;
- (iii) the name and address of the consigner and the consignee, and
- (iv) the description and quantity or weight of the goods consigned with their value.

95. **Every registered dealer shall hang up –**

- (i) the list of goods the sale of which is exempt from taxation under section 12, and
- (ii) his registration number at cash counter of his business premises very prominently. The exhibition shall be in a prominent type in order to attract attention of the purchasing dealer of consumer.

96. **Check post –**

- (1) where the Government decide to set up check-post under section 61 of the Act at any place, the location of such check-post shall be notified in the Official Gazette, when a check-post is set up on a thoroughfare or road, barriers may be erected across the thoroughfare or road in the form of the contrivance to enable traffic being intercepted, detained and searched.
- (2) any officer appointed under the provisions of the Act and for the time being on duty at a check-post shall be deemed for the purpose of the said section 61 to be the Officer-in-charge of such check-post and all the provisions of the Act and the Rules shall apply accordingly.

**EXPLANATION :** The following Officers who shall be deemed to be “on duty” at a check-post for the purpose of sub-rule (2).

- (a) the Commissioner,
- (b) any other officer appointed to assist the Commissioner and exercising jurisdiction over the area where the check-post is located.
- (c) any officer appointed in any capacity to assist the Check-post shall at any time when he is physically present at the Check-post be deemed for the purpose of these rules to be Officer-in-charge of the Check-post. Where at any time more than one such officer is present, the senior most among them shall be deemed to be the Officer-in charge of the Check-post.

[(3) XXX.]<sup>5</sup>

97. **Restrictions and conditions in respect of Import of goods into the State by Rail, River, Air or Post or [any other means of transport from any place outside the State]<sup>6</sup> :-**

- (1) No person other than the registered dealer shall take delivery or transport from any Railway Station, Steamer Station, Post Office, Air Port, carrier delivery point or any other place whether of similar nature or otherwise in Mizoram any consignment of taxable goods despatched from outside Mizoram [except after filing before the Office-in-charge of the check-post Way Bill in **Form - 33** which may be obtained from the Superintendent of Taxes or the Assistant Commissioner of Taxes by an application in **Form - 32** :]<sup>7</sup>

Provided that this restriction shall not apply to any consignment which does not exceed –

- |        |  |                         |
|--------|--|-------------------------|
| (i)    | in the case of goods sold by quintal and kilogram  | : 5 kilograms in weight |
| (ii)   | in the case of goods sold by litres  | : 5 litres in weight    |
| (iii)  | in the case of goods sold by metres  | : 5 metres in length    |
| (iv)   | in the case of goods sold by pieces  | : 1 in number           |
| (v)    | in the case of goods sold by gross   | : 1 gross in number     |
| (vi)   | in the case of goods sold by dozen   | : 1 dozen in number     |
| (vii)  | in the case of goods sold by pair  | : 1 pair                |
| (viii) | in the case of precious stones, namely diamonds, emeralds, rubies, real pearls and sapphires, synthetic or artificial precious stones, pearls artificial or cultured | : 1 gram in weight      |
- (2) (i) where any person intends to bring, import or otherwise receive into the State from any place outside the State, any goods other than goods exempt under first Schedule, in excess of the quantity or measure under sub-rule (1), such person shall make an application for Way Bill to the Assistant Commissioner or Superintendent of Taxes as the case may be, in whose jurisdiction the applicant carries in on business or, if he does not carry on any business, within whose jurisdiction the applicant resides.
- (ii) where any person, whether registered under the Act or not, having a manufacturing or industrial unit or intending to set up such unit, intends to bring, import or otherwise receive into the State from any place outside the State, any goods other than the goods exempt under first Schedule, in excess of the quantity or measure as prescribed under sub-rule (1) of the Rules or as may be notified by the Government from time to time, for use in setting up of the industrial unit or for use as raw materials in manufacture of goods in the industrial unit (before getting registered under the Act) and not for resale or for transfer in any other manner and the consignment of such goods is transported into the State by road, railways, air or waterways, such person shall make an application for Way Bill to the Assistant Commissioner or Superintendent of Taxes in whose jurisdiction the industrial unit or its office is located,
- (iii) the application referred to in sub-rule (2)(i) and the Way Bill for importing taxable goods to Mizoram for personal use in sub-rule (2)(ii) shall be in **Form – 34**,
- (iv) the application form shall be issued on payment of a fee of rupees five, per application;

(v) if the Assistant Commissioner or Superintendent of Taxes, after due enquiry as may be necessary, is satisfied about the bonafide requirement of such person, he shall on such application prepare a Way Bill in triplicate in form as aforesaid under sub-rule (2)(iii), two copies of such Way Bill shall be made over to the applicant and the third copy shall be retained in the office;

(vi) the person transporting the goods shall produce the 'Original' and the 'Duplicate' foils of the Way Bill before the Officer-in-charge of the Check-post and the said officer shall after proper verification, may allow or restrict the movement of the goods conforming to the description and quantity mentioned in the Way Bill. The Officer-in-charge shall sign and seal both the foils of the Way Bill as a mark of having verified the particulars furnished therein retain the 'Original' foil and return the 'Duplicate' foil to the person producing it. He shall send the 'Original' foil retained by him to the Assistant Commissioner or Superintendent of Taxes, who had issued the Way Bill;

(vii) if the Assistant Commissioner or Superintendent of Taxes is of the opinion that the consignment of goods mentioned in the application referred to in sub-clause (iii), involves any tax liability under any provisions of the Act and considers it necessary to obtain security for safe-guarding the payment of tax on such transaction, he shall, before issuing the Way Bill, direct the applicant to make payment of an amount equivalent to the amount of tax that may become payable on such transaction;

(viii) where the Assistant Commissioner or Superintendent of Taxes is of the opinion that a person, who has applied for Way Bill should furnish security with a view to ensure that there is no mis-utilization of the Way Bill, direct the applicant to furnish security in the form of a call deposit or bank guarantee for an amount not exceeding the amount of tax under the Act calculated on the value of the goods;

(ix) the Way Bill obtained under sub-clause (v), shall not be transferred under any circumstances;

(x) no Way Bill shall be issued to a person unless he has furnished satisfactory account of the utilization of the Way Bill previously issued to him;

(xi) the Assistant Commissioner or Superintendent of Taxes shall maintain a register to maintain proper stock and issue of such Way Bill issued under sub-clause (v).

[(3) (i) Where a blank or duty completed Way Bill in **Form - 32** or **33** is lost, destroyed or stolen, whether such loss, destruction or theft occurs while it is in the custody of the dealer/person importing the goods or while it is in the custody of the transporters or seller of the goods, the dealer or person to whom the Way Bill was issued shall furnish in respect of every such form so lost, destroyed or stolen, an indemnity bond in **Form - 43** to the authority from whom the Way Bill was obtained for such sum as the said authority may, having regard to the circumstances of the case, fix;

Provided that (1) where more than one Way Bill is lost, destroyed or stolen, the dealer or person to whom the Way Bills are issued may furnish one such indemnity bond to cover all the Way Bills so lost;



(ii) The Commissioner shall from time to time declare and publish in the official Gazette that the Way Bill in respect of which a report is received under sub rule (3) is obsolete and invalid with effect from such date as may be specified in the notification.]<sup>8</sup>

**98. Inspection and search of vehicles or boats –**

(1) When in the opinion of the Officer-in-charge of the check-post, a search of vehicles or boat is necessary, such search shall, as far as practicable, be conducted with due regard to the convenience of the person transporting the goods and without causing avoidable dislocation.

(2) The Officer-in-charge of the check-post or barrier may for satisfying himself that the provisions of sub-rule (3) of rule 98 are not being contravened require the person for the time being in-charge or such vehicle or boat to stop and such person shall forthwith comply with such requirement and keep the vehicle or boat stationary for as long as is required by such officer.

(3) The said Officer may, thereupon enter and search such vehicle or boat and inspect all goods and documents concerning the goods or vehicle or boat. In carrying out such search or inspections, the said officer may take the assistance of any other officer appointed under sub-section (2) of section 3 or any other staff on duty at such check-post. The person for the time being in charge of the vehicle or boat shall forthwith furnish such particulars of the goods and vehicle or boat as may be required and shall render all possible assistance to the said officer in making the search or inspection.

**99. Verification of declaration –**

(1) The Officer-in-charge of the check-post, on being satisfied about the correctness of the particulars furnished in a declaration under sub-rule (3) of rule 98 shall counter sign the copies of the declaration and seal them with his official seal. Two copies of the declaration shall be returned to the person filing it after endorsing on one of these, the particulars of the officer to whom it shall be surrendered, the officer-in-charge of the check-post shall retain two copies of such declaration.

(2) The driver of the vehicle or boat carrying the goods or the person-in-charge of the goods shall produce the counter signed declarations for inspection and checking at any other check-post which may fall on the route or at any other place within the State where the production of the declaration is required under the provisions of the Act and shall surrender one copy thereof to the officer to whom he has been directed under sub-rule (1).

100. The Commissioner may, by general or special order in writing not inconsistent with the provisions of the Act and rules direct the officer-in-charge of a check-post subject to such conditions as may deem fit impose, to do or restrain from doing something which the latter has the authority to do whereupon such officer-in-charge shall carry out the order.

[100A. Procedure of disposal of goods seized under clause (b) of sub-section (4) of section 61 of the Act or under any other provision of the Act by public auction –

The following procedure shall apply for disposal of goods seized under clause (b) of sub-section (4) of section 61 by way of sale in public auction :-

(a) The authority seizing detaining the goods shall cause to be published in the notice board of his office a notice under his signature specifying the details of goods seized and intended for sale and also specifying the place where the date

- on and the hour at which the seized or detained goods will be sold in open auction and shall display copies of such list and notice in more than one public place or in around the place in which the goods were seized or detained.
- (b) No sale shall take place before the expiry of a period of fifteen days from the date on which the notice is affixed unless the goods are subject to speedy and natural decay.
  - (c) Intending bidders shall deposit as earnest money a sum equal to 5% of the estimated value of the goods.
  - (d) At the appointed time, the goods shall be put up in one or more lots as the authority conducting the action scale may consider necessary and shall be knocked down in favour of highest bidder.
  - (e) The earnest money deposited by the unsuccessful bidders shall be refunded to them within seven days from the date of auction.
  - (f) The auction purchaser shall pay sale value of the goods including sales tax applicable in case immediately after the sale and he shall not be permitted to carry away the goods unless the amounts are paid in full. The proceeds shall be remitted into Designated Bank under the Head of accounts 0040-Sales Tax, 102-State Sales Tax.
  - (g) The officer receiving the value of the goods in cash shall issue a receipt to the person making such payment.
  - (h) Where the purchaser fails to pay the purchase money the earnest money deposited by the defaulting bidder shall be forfeited to the Government and the goods shall be resold in the auction. The procedure prescribed for the first auction shall be followed for conducting the subsequent auction.
  - (i) If any order directing detention is set aside on appeal or revision, the goods so detained, if they have not been sold in auction, shall be released and if they have been sold, the proceeds there of shall be paid to the owner of the goods, deducting the expenses incurred from the time of detention of the goods to the time they were sold in auction.
  - (j) Where the amount realized in auction is more than the amount of the tax, penalty due from the owner of the goods, the surplus after realizing the tax and penalty imposed, the expenses for the conduct of the sale and the expenses and other incidental charges shall be refunded to person concerned on an application.

Provided that the goods seized shall not be disposed of during the pendency of proceedings under sub-section (5) of section 61 of the Act or under any other provision of the Act.]<sup>9</sup>

101. **Manner of issue of clearance certificate to a dealer for receiving payments without deduction at source for execution of works contract –**

(1) Where a dealer requires a clearance certificate under sub-section (2) of section 85 of the Act for the purpose of receiving payment from a contractee without deduction of any amount at source from the payment as required to be made under sub-section (1) of section 84 of the Act, he shall make an application in **Form - 35** in duplicate containing a declaration mentioned in sub-rule (2), duly verified and signed to the appropriate assessing authority for issue of a Clearance Certificate.

(2) The dealer shall make a declaration in the application made under sub-rule (1) that he has no liability to pay tax for execution of works contract under section 3 or he has paid such tax due from him.

(3) If the appropriate assessing authority is satisfied that the application is in order and the declaration made by the dealer in his application is correct, such authority shall issue a clearance certificate in **Form - 36** to such dealer.

(4) A clearance certificate issued under sub-rule (3) shall be valid for a period of six months from the date of order for issuing such certificate, and the period of validity shall be specified in such certificate over the signature and seal of the appropriate assessing authority.

(5) A copy of the clearance certificate so issued shall be retained by the appropriate assessing authority for his record.

(6) Where the authority referred to in sub-rule (3) does not issue a clearance certificate to a dealer under sub-rule (3), such authority shall, after giving him an opportunity of being heard, reject his application within ten days from the date of receipt of such application for reasons to be recorded therefore and intimate him in writing accordingly.

102. **Manner of issue of clearance certificate to dealers for purposes other than that of rule 101 –**

(1) Where a dealer requires a clearance certificate under sub-section (1) of section 85 for purposes other than the purpose of receiving payment from a contractee without deduction of any amount at source for execution of works contract under section 84, such dealer shall make an application in **Form - 37** in duplicate containing therein a declaration in terms of clause (i), clause (ii) and clause (iii) of the said sub-section duly verified and signed to the appropriate assessing authority with a prayer to issue a clearance certificate to him for the purposes and in the manner referred to in that sub-section.

(2) If the appropriate assessing authority is satisfied that the application is in order and that the declaration made by a dealer in his application under sub-section 85 is correct such authority shall issue such dealer a clearance certificate in **Form – 38** in accordance with sub-section (1) of that section.

(3) A clearance certificate issued under sub-rule (2) shall be valid for twelve months from the date of order for issuing such certificate and the period of validity shall be specified in such clearance certificate over the signature and seal of the appropriate assessing authority.

(4) A copy of the clearance certificate so issued shall be retained by the appropriate assessing authority for his record.

(5) Where the appropriate assessing authority does not issue a clearance certificate to a dealer under sub-rule (2), such authority shall, after giving the dealer an opportunity of being heard, reject his application within fifteen days from the date of receipt of such application for reasons to be recorded thereof and intimate him in writing accordingly.

103. **Deposit of the amount towards payment of tax for works contract deducted at source –**

(1) Where a deduction of an amount towards payment of tax in respect of any works contract is made at source by a Government, authority or person under sub-section (1) of section 84 from any dealer, the person making such deduction for such Government, authority or for himself shall, within ten days from the expiry of each English Calendar month, deposit under the appropriate head of account through challan into a Government Treasury the total amount so deducted from the dealer during the immediately proceeding month.

(2) Challan shall be obtainable at any Government Treasury or at the office of the Assistant Commissioner of Taxes or Superintendent of Taxes.

(3) A separate challan shall be prepared for each dealer in quadruplicate and signed by the person making such deposit.

(4) The challan shall specify the name, designation, and address of the person making deposit of the amount referred to in sub-rule (1) and mention therein the department of the Government or the authority of the person on whose behalf such deposit is made.

(5) On deposit of the amount referred to in sub-rule (1), a copy of the receipt challan shall be retained by the Government Treasury, one copy of such receipted challan shall be sent to the Commissioner and the other two copies of such receipted challan shall be returned to the person who deposits such amount under sub-rule (1).

(6) Notwithstanding anything contained in sub-rules (1), (2), (3), (4) and (5) where deduction of any amount towards tax is made under sub-section (1) of section 84 and the person making such deduction adopts "public works system of accounting" such person shall within ten days from the expiry of the English Calendar month during which such deduction is made, incorporate the sum so deducted in the "monthly divisional statement and send the said statement to the Accountant General, Mizoram etc. for transfer of the sum of the account under the appropriate head of account and after such transfer, it shall be deemed to have been deposited under sub-section (2) of section 84.

(7) On transferring deposit of the month referred to in sub-rule (1), a copy of the "monthly divisional account statement" showing the total amount of tax deducted during such month as referred to in the said sub-rule, shall be sent to the Commissioner within forty five days from the date immediately after the date of expiry of the calendar month reckoned according to the English calendar during which deduction is made and the other copy shall be retained by the person who deposit such amount.

104. **Issue of certificate of deduction of the amount towards payment of tax on works contract:-**

The person who deducts and deposits any amount towards payment of tax in respect of works-contract under sub-rule (1) of rule 103 shall, within fifteen days from the date of deposit issue a Certificate of deduction in **Form - 39** in respect of such deduction.

105. **Scroll for deposit or transfer of the amount deducted at source to be sent to the Commissioner -**

The person who deducts the amount towards payment of tax in respect of works contract under sub-section (1) of section 84 and deposits such amount under sub-rule (1) of rule 103 or transfers such amount under sub-rule (6) of the said rule, as the case may be, shall within forty five days from the date immediately after the expiry of the calendar month reckoned according to the English Calendar during which such deduction is made, send to the Commissioner.

(a) a scroll in **Form – 40** in respect of a month specified therein, inter alia, the amount deducted under sub-rule (1) of rule 103 or deducted and transferred under sub-rule (6) of the said rule, as the case may be, from each dealer during such month, the name and address of each dealer from whose payment of such amount has been deducted, number of certificate of registration under the Act, if any of such dealer and the serial number and date of certificate of deduction issued to each dealer, and

- (b) a copy of the certificate of deduction issued to each dealer, and
- (c) a copy of the receipted challan in proof of payment of the amount deposited during each month into the appropriate Government Treasury or a copy of the monthly divisional account statement referred to in sub-rule (7) of rule 103.

106. **Issue of Tax Invoice and Retail Invoice -**

Every registered dealer making a taxable sale to another dealer shall issue a tax invoice referred to in section 50 in **Form – 41** in respect of Tax Invoice and in **Form – 42** in respect of Retail Invoice.

[107. **Audit of Accounts –**

The report of Audit of accounts under sub-section 53 shall be in **Form 44, 45 and 46.]<sup>10</sup>**



**First person :**

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**Second Person :**

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| Fax :       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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14. Address of all Branch offices within Mizoram:

**First Branch:**

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**Second Branch:**

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15. Registration Numbers of the Branch Offices outside Mizoram (if any) :

**First Branch:**

a) Under the State Act: 

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b) Under the Central Sales Tax Act, 1956: 

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**Second Branch:**

a) Under the State Act: 

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b) Under the Central Sales Tax Act, 1956: 

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16. Addresses & Telephone Numbers of all warehouses in Mizoram\*:

**First Warehouse:**

|                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| (i) Address:            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| (ii) Telephone Number : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**Second Warehouse:**

|              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| (i) Address: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|                         |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| (ii) Telephone Number : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

17. Nature of Business\* 

|  |  |
|--|--|
|  |  |
|--|--|

If 01, please specify the name of the commodity or commodities : 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

If 13, please specify the name of the commodity or commodities : 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

18. Number of the Registration Certificate under The Indian Companies Act, 1956:  

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

19. Class or classes of goods purchased or intended to be purchased for the purpose of:  
 a) Resale of taxable goods in Mizoram:  

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

(b) Raw materials required for the purpose of manufacture of taxable goods in Mizoram:  

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

20. Where the applicant's business includes loans and advances, particulars thereof :

| Name of the lender | Address and telephone Nos. of the lender | PAN No. of the lender | Amount of loan in Rs. |
|--------------------|--|-----------------------|-----------------------|
|                    |  |                       |                       |

21. Details of Bank Account:

**First Bank:**

Name 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Branch 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Address 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

**Second Bank:**

Name 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Branch 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Address 

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|



22. Registration Number (if any) under the Mizoram (Sales of Petroleum and Petroleum Products Including Motor Spirits and Lubricants) Taxation Act, 1973 :

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

23. PAN/TAN of the Firm under the Income Tax Act, 1979 (if any):

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

24. Total amount of purchases and sales and contractual transfer price of Goods in:

- (a) **Last Year:**
  - (i) Purchases (Rs.) :
  - (ii) Sales (Rs.) :
  - (iii) C.T.P. (Rs.) :
- (b) **Last Quarter:**
  - (i) Purchases (Rs.) :
  - (ii) Sales (Rs.) :
  - (iii) C.T.P. (Rs.) :

25. Date of commencement of purchase and sale and Works contract :

(a) Purchase :  

|   |   |   |   |   |   |
|---|---|---|---|---|---|
|   |   |   |   |   |   |
| D | D | M | M | Y | Y |

(b) Sale :  

|   |   |   |   |   |   |
|---|---|---|---|---|---|
|   |   |   |   |   |   |
| D | D | M | M | Y | Y |

(c) Works contract :  

|   |   |   |   |   |   |
|---|---|---|---|---|---|
|   |   |   |   |   |   |
| D | D | M | M | Y | Y |

I,.....do hereby declare that the above statements are true to the best of my knowledge and belief .

Date..... Signature.....  
Status .....

\_\_\_\_\_  
*Please use separate sheet wherever space is inadequate.*

**Information for filling up the application for registration form.**

01. Strike off whichever is not applicable.
02. Strike off whichever is not applicable.
03. Please write your registration number in the appropriate box.
04. Please enter the name of the applicant in the order of surname first, middle name second and then first name in the appropriate box.
05. Strike off whichever is not applicable.
06. Please enter the name of the father or husband of the applicant.
07. Please enter the name under which the business trades. If the business trades under own name, enter the name first, then middle name and surname.
08. Please enter the address in the appropriate box beginning with the room/flat number followed by Premises Number and Street, City/Town, District, Postal Index Number and name of the Municipal/Local Body.
09. Fill in the boxes with the appropriate code (given below) that identifies your occupancy status :

|          |           |           |              |           |
|----------|-----------|-----------|--------------|-----------|
| 01 Owned | 02 Rented | 03 Leased | 04 Rent-free | 05 Others |
|----------|-----------|-----------|--------------|-----------|

10. Please enter the two digit code that identifies the status of your business from the selection below :-

|                           |                             |                           |                            |
|---------------------------|-----------------------------|---------------------------|----------------------------|
| 01 Proprietary            | 02 Unregistered Partnership | 03 Registered Partnership | 04 Private Limited Company |
| 05 Public Limited Company | 06 Public Sector Inventory  | 07 Government Company     | 08 Statutory Body          |
| 09 Co-operative Society   | 10 Trust                    | 11 Hindu Undivided Family | 12 Other                   |

11. Please write the number of partners.
12. Please write names of the two persons.
13. Status in relation to the business of may of the two contact persons may be stated.
14. Please enter the address of the two contact persons in the appropriate boxes.
15. Please mention the telephone number, mobile number, fax number, E-mail number of the two contact persons in the appropriate boxes.
16. Please enter the address of the two branches in the appropriate boxes. If there are more than two branches, please use a separate sheet.
17. Please enter the registration number under the respective State Act and the Central Sales Tax Act, 1956 of the two branches in the appropriate boxes. If there are more than two branches, please use a separate sheet.
18. Please enter the address and telephone numbers of two warehouses in the appropriate boxes. If there are more than two warehouses, please use a separate sheet.
19. Please enter the two digit code from the following list which best describes your business.

|                    |                 |                      |                                      |
|--------------------|-----------------|----------------------|--------------------------------------|
| 01. Manufacturer   | 02. Distributor | 03. Agency           | 04. Wholesaler                       |
| 05. Retailer       | 06. Auctioneer  | 07. Works Contractor | 08. Transferor of right to use goods |
| 09. Hire Purchaser | 10. Hotelier    | 11. Club             | 12. Services                         |
| 13. Importer       | 14. Exporter    | 15. Others           |                                      |

20. Please write the number in the appropriate boxes.
21. In case you are a reseller, please enter the names of the major commodities in which you deal and packing materials or containers for such taxable goods.  
In case you are a manufacturer of taxable goods, please enter the names of the raw materials, consumable stores and containers or packing materials for such goods.
22. Please write the particulars of the person or agency or institution, as the case may be, from which loans or advances have been received by you.
23. Please enter name, branch and address of the banks where the accounts are maintained. If you have accounts in more than three branches, please use a separate sheet.
24. to 25. Please enter the number in the appropriate box.
25. Please write the Certificate of Enlistment number and the date of issue of such certificate in the appropriate boxes. For example, if the date of issue is 1st June, 2003, please write 01 against DD, 06 against MM and 03 against YY.
26. Please state the purchase amount, sales amount and amount representing contractual transfer of goods against appropriate column.
27. Please write the dates as per procedure prescribed in serial no.26 above.
28. Please write the exact amount of purchases, sales or contractual transfer price in the appropriate column.
29. Please write the dates as indicated.

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 2**

**CERTIFICATE OF REGISTRATION**

(See Rule 9)



Circle.....

|     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| TIN |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

This is to certify that .....Son of .....residing at.....and doing business .....located at.....having branch at .....has this.....day of.....200.....been registered as a dealer under section 21 of the Mizoram Value Added Tax Act, 2005.

He is liable to pay tax with effect from.....

1. The dealer deals in (taxable and non-taxable).

| Goods resold | Goods imported | Goods sold after manufacture or Production or otherwise. |
|--------------|----------------|--|
| 1            | 2              | 3  |
|              |                |  |

2. The dealer purchases the following classes of goods for the purposes mentioned hereunder.

| For sale in the State. | For use in execution of contract in the State. | For use as containers of packing materials of goods the sale of which are taxable in the State. | For use directly in the manufacture of taxable goods in Mizoram for sale in Mizoram. |
|------------------------|--|---|--|
| 1                      | 2  | 3   | 4  |
|                        |  |   |  |

Seal  
Dated the .....

.....  
(Prescribed Authority)

Amendment in respect of goods mentioned in item 2 above.

| Nature of amendment (added or deleted) | Resale | Contract | Containers | Manufacture | Signature and date from which amendment takes effect |
|--|--------|----------|------------|-------------|--|
| 1                                      | 2      | 3        | 4          | 5           | 6  |
|  |        |          |            |             |  |

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 3**

**REGISTER OF CERTIFICATE ISSUED**

[See Rule 16 (a)]

| Sl. No | Dealer's Name | Dealer's Address | TIN & Date | Nature of Business | Branch, if any. | Reference to Index Register. | Date of liability. | Registered under Sec. | REMARKS. |
|--------|---------------|------------------|------------|--------------------|-----------------|------------------------------|--------------------|-----------------------|----------|
| (1)    | (2)           | (3)              | (4)        | (5)                | (6)             | (7)                          | (8)                | (9)                   | (10)     |
|        |               |                  |            |                    |                 |                              |                    |                       |          |

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 4**

**GENERAL INDEX REGISTER OF DEALERS**

(See Rule 16 (b))

| 1          | 2   | 3              | 4       | 5                         | 6                            | 7                  | 8             | 9                            | 10                 | 11            | 12                           | 13                 | 14            | 15                           | 16                 | 17            | 18                           | 19                 | 20            | 21                           | 22                 | 23            | 24                           | 25                 | 26            |
|------------|-----|----------------|---------|---------------------------|------------------------------|--------------------|---------------|------------------------------|--------------------|---------------|------------------------------|--------------------|---------------|------------------------------|--------------------|---------------|------------------------------|--------------------|---------------|------------------------------|--------------------|---------------|------------------------------|--------------------|---------------|
| Serial No. | TIN | Name of Dealer | Address | Class of goods dealt with | Date of submission of return | Date of assessment | Period ending | Date of submission of return | Date of assessment | Period ending | Date of submission of return | Date of assessment | Period ending | Date of submission of return | Date of assessment | Period ending | Date of submission of return | Date of assessment | Period ending | Date of submission of return | Date of assessment | Period ending | Date of submission of return | Date of assessment | Period ending |
|            |     |                |         |                           |                              |                    |               |                              |                    |               |                              |                    |               |                              |                    |               |                              |                    |               |                              |                    |               |                              |                    |               |
|            |     |                |         |                           |                              |                    |               |                              |                    |               |                              |                    |               |                              |                    |               |                              |                    |               |                              |                    |               |                              |                    | R E M A R K S |

**MIZORAM VALUE ADDED TAX RULES  
RETURN FORM**

**[ FORM – 5 ]<sup>11</sup>**

(See Rule – 17)

**Section ‘A’**

| <i>RETURN PERIOD</i> |             |              |             | <i>Tax Payer’s Identification Number (TIN)</i> |  |  |  |  |  |  |  |  |  |  |  |  |  |
|----------------------|-------------|--------------|-------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|                      | <i>Date</i> | <i>Month</i> | <i>Year</i> | <i>VAT</i>                                     |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <i>From</i>          |             |              |             | <i>CST</i>                                     |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <i>To</i>            |             |              |             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|            |   |  |          |          |          |          |                |          |          |          |  |
|------------|---|--|----------|----------|----------|----------|----------------|----------|----------|----------|--|
| <b>01.</b> | <b>NAME &amp; STYLE OF BUSINESS</b>                             |  |          |          |          |          |                |          |          |          |  |
| <b>02.</b> | <b>NATURE OF BUSINESS</b>                                       | <b>WHOLE SALER / RETAILER / MANUFACTURER</b> |          |          |          |          |                |          |          |          |  |
| <b>03.</b> | <b>STATUS OF DEALER</b><br><i>(see note at the end of Form)</i> | <b>A</b>                                     | <b>B</b> | <b>C</b> | <b>D</b> | <b>E</b> | <b>F</b>       | <b>G</b> | <b>H</b> | <b>I</b> |  |
| <b>04.</b> | <b>TYPE OF RETURN</b>   | <b>ORIGINAL</b>                              |          |          |          |          | <b>REVISED</b> |          |          |          |  |

**Section ‘B’**

|     |   | <b>VALUE (Rs)</b> |
|-----|---|-------------------|
|     | <b>Particulars</b>  | <b>Sales</b>      |
| 05. | Gross Turnover including sales/purchase taxes, value of branch/consignment transfers and labour and non-material costs. |                   |
|     | <b>Less:</b>  |                   |
| 06. | Amount of tax included in sales/purchases   |                   |
| 07. | Turnover of Export sales.   |                   |
| 08. | Turnover of Inter-State sales.  |                   |
| 09. | Turnover of Stock / branch / consignment transfers within the State   |                   |
| 10. | Turnover of stock / branch / consignment transfer outside the State   |                   |
| 11. | Turnover of sales of tax-free goods.  |                   |
| 12. | Amount of labour and non-material costs   |                   |
| 13. | Other allowable reduction / deduction.  |                   |
| 14. | Total deduction [(06+07+08+09+10+11+12+13)]   |                   |
| 15. | <b>Taxable Turnover of sales [(05) – (14)]</b>  |                   |

**16. Break-up of Taxable Turnover of sales (15) and Tax at different rates.**

|          |                   | <i>At 1%</i> | <i>At 4%</i> | <i>At 12.5%</i> | <i>TOTAL</i> |
|----------|-------------------|--------------|--------------|-----------------|--------------|
|          |                   | (1)          | (2)          | (3)             | (4)          |
| <b>A</b> | <b>VALUE (Rs)</b> |              |              |                 |              |
| <b>B</b> | <b>TAX (Rs)</b>   |              |              |                 |              |

**17. Break-up of Turnover of Purchase.**

|            |   | <i>Exempted</i> | <i>1%</i> | <i>4%</i> | <i>12.5%</i> | <i>TOTAL</i> |
|------------|---|-----------------|-----------|-----------|--------------|--------------|
| 18.        | Total Purchase from Registered Dealers in Mizoram |                 |           |           |              |              |
| 19.        | Tax Paid or payable (ITC)                         |                 |           |           |              |              |
| 20.        | Import of Taxable Goods from outside Mizoram      |                 |           |           |              |              |
| 21.        | Other purchases                                   |                 |           |           |              |              |
| <b>22.</b> | <b>Total Purchase</b>                             |                 |           |           |              |              |

23. **Break-up of Total Stock of a registered dealer at different rates for the quarter ending**  
**VALUE (Rs)**

|   |   | <i>Exempted</i> | <i>At 1%</i> | <i>At 4%</i> | <i>At 12.5%</i> | <i>TOTAL</i> |
|---|---|-----------------|--------------|--------------|-----------------|--------------|
| A | Opening Stock                                     |                 |              |              |                 |              |
| B | Add : Total Purchase during the Quarter           |                 |              |              |                 |              |
| C | Less : Purchase Value of Sales during the quarter |                 |              |              |                 |              |
| D | Less : Goods returned, loss or damage             |                 |              |              |                 |              |
|   | <b>Closing Stock (A+B-C-D)</b>                    |                 |              |              |                 |              |

**Section 'C'**

**VALUE (Rs.)**

|     |   |  |
|-----|---|--|
| 24. | Gross Turnover on Works Contract                |  |
| 25. | Deduction under Section 8(2)(c)                 |  |
|     | (a) Deduction under Schedule-III @ 15%          |  |
|     | (b) Deduction under Schedule-III @ 30%          |  |
| 26. | Taxable Turnover [(24)-(25)]                    |  |
| 27. | Tax Payable @ 4%                                |  |
| 28. | Tax Payable @ 12.5%                             |  |
| 29. | Total Tax Payable                               |  |
| 30. | Tax paid on account of deduction at source @ 2% |  |
| 31. | ITC claimed for the period                      |  |
| 32. | <b>Balance Tax Payable</b>                      |  |

**33. Calculation of Reverse Credit [attached separate statement].**

|     |  |  |
|-----|--|--|
| 34. | Reverse Credit due to Sales of Exempt goods.                 |  |
| 35. | Reverse Credit due to Stock Transfer.                        |  |
| 36. | Reverse Credit due to Goods Returned, Lost, or Damaged.      |  |
| 37. | Total Reverse Credit.  |  |
| 38. | Gross VAT for current period. [16(b)+(32)+(37)]              |  |
| 39. | ITC claimed for current period.                              |  |
| 40. | Rebate @ 0.5% under Rule 18 (2).                             |  |
| 41. | Adjustment for tax credit brought down from previous period. |  |
| 42. | Net VAT payable for current period. [(38)-(39)-(40)-(41)]    |  |
| 43. | Interest payable, if any.                                    |  |
| 44. | Total amount payable during the period [(42)+(43)]           |  |
| 45. | Payment Challan No & Date                                    |  |
| 46. | Claimed for refund, if any, from Annexure 'A' / 'B'          |  |

The above statements are true to the best of my knowledge and belief.

Date:

Signature :

Full Name: \_\_\_\_\_

Status : \_\_\_\_\_

| Note: Please tick  |                           | <input checked="" type="checkbox"/> | appropriate ALPHABET of the following in Sl.No. 03 |                  |                      |  |
|--------------------|---------------------------|-------------------------------------|--|------------------|----------------------|--|
| A - General Dealer | B - Presumptive Tax Payer |                                     | C - Works Contractor                               | D - Manufacturer | E - Commission Agent |  |
| F - Casual Trader  | G - Hire Purchase Dealer  |                                     | H - Hotelier                                       | I - Others       |                      |  |

- 23 (A) - Opening Stock of a particular quarter should be the Closing stock of Previous Quarter.
- 23 (C) – Purchase Value of Sales may also be calculated as Amount at 16(A) less Value added by Dealer at the Purchase Price i.e Profit, Commission, F.O.R etc



**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**ANNEXURE - A**

[Annexure to return to be filled in by exporters]

| RETURN PERIOD |     |       |      |
|---------------|-----|-------|------|
|               | DAY | MONTH | YEAR |
| FROM          |     |       |      |
| TO            |     |       |      |

| TIN |  |  |  |  |  |  |  |  |  |
|-----|--|--|--|--|--|--|--|--|--|
|     |  |  |  |  |  |  |  |  |  |

|                                 |  |
|---------------------------------|--|
| NAME AND STYLE OF THE BUSINESS  |  |
| AMOUNT OF EXPORT SALES (in Rs.) |  |

**PART-A**

Method Adopted for Calculation of Refund on Export  
(Tick whichever is applicable)

|                        |                          |                     |                          |                     |                          |
|------------------------|--------------------------|---------------------|--------------------------|---------------------|--------------------------|
| Self-Accounting Method | <input type="checkbox"/> | Input-Output Method | <input type="checkbox"/> | Proportional Method | <input type="checkbox"/> |
|------------------------|--------------------------|---------------------|--------------------------|---------------------|--------------------------|

|         | Value (in Rs.) of input corresponding to Export Sales | Tax paid (in Rs.) on such input |
|---------|---|---------------------------------|
| Month 1 |   |                                 |
| Month 2 |   |                                 |
| Month 3 |   |                                 |
| TOTAL   |   |                                 |

|         | Value (in Rs.) of containers or other packing material for packing of goods, manufactured or directly used in manufacturing of goods, for export. | Tax paid (in Rs.) on such containers or other packing materials. |
|---------|---|--|
| Month 1 |   |  |
| Month 2 |   |  |
| Month 3 |   |  |
| TOTAL   |   |  |

**PART - B**

(To be filled in by Export Houses exporting goods out of local purchases)

Dealer-wise statement of purchase made by dealers in Mizoram:

| Date | Name and TIN of the Dealer | Invoice no. | Description of the item sold | Taxable purchase from registered dealers in Mizoram. |       |         | Tax paid on purchase from registered dealers in Mizoram. |       |         |
|------|----------------------------|-------------|------------------------------|--|-------|---------|--|-------|---------|
|      |                            |             |                              | (V)  | (VI)  | (VII)   | (VIII)   | (IX)  | (X)     |
| (I)  | (II)                       | (III)       | (IV)                         | @1%  | @ 4 % | @ 12.5% | @ 1%   | @ 4 % | @ 12.5% |
|      |                            |             |                              |  |       |         |  |       |         |
|      |                            |             |                              |  |       |         |  |       |         |

Date .....

Signature of dealer.  
Status : \_\_\_\_\_

---

\* Indicate the appropriate tax rate applicable to the items sold.

**THE MIZORAM VALUE ADDED TAX RULES, 2005  
ANNEXURE - B**

(To be filled in by dealers making Stock Transfer)

| RETURN PERIOD |     |       |      |
|---------------|-----|-------|------|
|               | DAY | MONTH | YEAR |
| FROM          |     |       |      |
| TO            |     |       |      |

| TIN |  |  |  |  |  |  |  |  |  |
|-----|--|--|--|--|--|--|--|--|--|
|     |  |  |  |  |  |  |  |  |  |

NAME AND STYLE of the business \_\_\_\_\_

**PART - A**

Statement of goods despatched outside Mizoram  
otherwise than by way of sale during the period :

| Date  | Invoice no. | *Despatch document no. | Description of the item | Name and TIN of the transferee | Qty. | Transfer price (Rs.) | Local sale price (Rs.) |
|-------|-------------|------------------------|-------------------------|--------------------------------|------|----------------------|------------------------|
| (I)   | (II)        | (III)                  | (IV)                    | (V)                            | (VI) | (VII)                | (VIII)                 |
|       |             |                        |                         |                                |      |                      |                        |
| TOTAL |             |                        |                         |                                |      |                      |                        |

**PART - B**

Statement of goods despatched within Mizoram  
otherwise than by way of sale during the period

| (1)<br>Date | (2)<br>Invoice no. | (3)<br>Despatch document no. | (4)<br>Description of the item | (5)<br>Name and address of the transferee | (6)<br>Qty. | (7)<br>Transfer price (Rs.) | (8)<br>Local sale price (Rs.) |
|-------------|--------------------|------------------------------|--------------------------------|---|-------------|-----------------------------|-------------------------------|
|             |                    |                              |                                |   |             |                             |                               |
| TOTAL       |                    |                              |                                |   |             |                             |                               |

Date .....

Signature of Dealer  
Status: \_\_\_\_\_

\* Give the numbers of Consignment Note or R/R or Bill of Lading Air Note or other similar transport document.

**MIZORAM VALUE ADDED TAX RULES, 2005**  
**FORM – 6**  
**SUBMISSION OF STATEMENT OF CONSIGNEES**  
(See Rule –19)

| Sl. No | Name of the Consignee with full address. | Particulars of goods send. | Whether on account of transfer of stock to his branch / head office or commission agent. | No. and Date of Railway receipt, Steamer receipt, Air advice note, Motor way bill. | Value of the goods dispatched. | Remarks |
|--------|--|----------------------------|--|--|--------------------------------|---------|
| (1)    | (2)                                      | (3)                        | (4)  | (5)  | (6)                            | (7)     |
|        |  |                            |  |  |                                |         |

Date :

Signature of dealer.

**MIZORAM VALUE ADDED TAX RULES, 2005**  
**FORM – 7**  
**SUBMISSION OF STATEMENT OF CONSIGNOR**  
(See Rule –20)

| Sl. No | Name of the Consignor with full address. | Particulars of goods received. | Whether received on account of transfer of stock to his branch / head office or commission agent. | No. and Date of Railway receipt, Steamer receipt, Air advice note, Motor way bill. | Value of the goods obtained. | Remarks |
|--------|--|--------------------------------|---|--|------------------------------|---------|
| (1)    | (2)                                      | (3)                            | (4)   | (5)  | (6)                          | (7)     |
|        |  |                                |   |  |                              |         |

Date :

Signature of dealer.

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 8**

**NOTICE**

(See Rule –22)

To,

.....  
.....

Whereas your total gross turnover during the year ..... is of such amount as to render you liable to pay tax under sub-section (5) of Section 7 of the Mizoram Value Added Tax Act, 2005, you are hereby required to furnished a return of turnover for the undersigned on or before .....

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

Seal :

Date :

Issuing Authority.

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 9**

**ASSESSMENT ORDER SHEET**

(See Rule – 25)

.....Circle

- (1) Name of Dealer (with complete address) .....
- (2) TIN No: .....
- (3) Branches:
  - (a) : .....
  - (b) : .....
  - (c) : .....
- (4) Shares -
  - (a) Partners : Their names with shares -
  - (b) Members : Their names with shares -
- (5) Gross Turnover Returned –
  - (a) Exempted Goods (Schedule-I): .....
  - (b) Schedule-II
    - PART-A : .....
    - PART-B : .....
    - PART-C : .....
    - PART-D : .....
  - (c) Schedule-III : .....
- (6) Books of accounts produced : \_\_\_\_\_
- (7) Section and Sub-section under which assessment made – \_\_\_\_\_

| Date | Assessment Order |
|------|------------------|
|      |                  |

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 10**

**ASSESSMENT ORDER**

(See Rule –25)

1. Name of Dealer (with complete address).....
2. TIN No .....
3. Branches : (a) .....  
(b) .....  
(c) .....
4. Shares : (a) Partners : .....  
(b) Members : .....
5. Gross Turnover Returned :  
(a) Exempted Goods : .....  
(b) 1 % Goods : .....  
(c) 4 % Goods : .....  
(d) 12.5 % Goods : .....
6. Gross Turnover Determined :  
(a) Exempted Goods : .....  
(b) 1 % Goods : .....  
(c) 4 % Goods : .....  
(d) 12.5 % Goods : .....
7. Section and sub-section under which assessment made :.....
8. Tax payable :  
(a) @ 1 % .....  
(b) @ 4 % .....  
(c) @ 12.5 % .....  
(d) Total payable : .....
9. Input Tax Credit allowed : .....
10. Net Tax payable : .....
11. Total Tax paid : .....
12. Tax balance : .....
13. Interest charged : .....
14. Penalty / Fine : .....
15. Total Due : .....

Signature of Assessing Officer.

*(A copy should be sent along with Form No-11)*



**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 11**

**NOTICE OF DEMAND**

(See Rule – 28)

Office of .....

To,

.....  
.....  
.....

On scrutiny of your records under sub-section (1) of section 27 of The Mizoram Value Added Tax Act, 2005, you are hereby informed that you are liable to pay a sum of Rupees.....u/s 13 of the Act as tax, penalty Rupees.....and interest Rupees.....vide order dated.....copy of which is enclosed.

1. You are hereby directed to pay the sum of Rupees ..... (in figure) .....(in words) in the Treasury (sub-Treasury) at.....(place) within thirty days of receipt of this notice and furnish the proof of payment to the undersigned within seven days from the date of payment.

Seal of the issuing authority

Signature.....

Date:

Designation.....

**THE MIZORAM VALUE ADDED TAX RULES, 2005**  
**FORM – 12**  
**NOTICE OF HEARING FOR PROVISIONAL ASSESSMENT**  
[See Rule – 30(1)]

To,

.....  
.....

Whereas you, a registered dealer holding certificate of registration number ..... have not furnished returns in respect of period .....

And whereas it appears to me to be necessary to make a provisional assessment under section 30 of the Mizoram Value Added Tax Act, 2005 in respect of the said period and all subsequent periods.

You are hereby directed to attend n person or by an agent at ..... (place) on .....(date) and there to furnish or cause to be furnished and to explain, at the said time and place the accounts and documents specified below for the purpose of such assessment together with any subject which you may wish to prefer and any evidence you may wish to adduce in support thereof to show-cause on that date and at that time why in addition to the amount of tax to be assessed on you for the period from ..... To ..... A penalty not exceeding 50 per centum of the amount of tax should not be imposed on you and interest under section 45 (4) of the Act should not be imposed on you.

In the event of your failure to comply with this notice, I shall assess under section 30 of the Act, to the best of my judgement without further reference to you.

Date :

Signature .....  
Designation .....  
(Assessing Authority)

Particulars of accounts and documents required for the period .....

- 1) Cash Book.
- 2) General Ledger.
- 3) Copies of tax invoice.
- 4) Input Register.
- 5) Output Register.
- 6) VAT account Register.
- 7) Bank Pass Book.
- 8) Copies of Way-bill received.
- 9) Other supporting records.

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 13**

**NOTICE OF DEMAND**

[See Rule – 30(2)]

To,

.....  
.....  
.....

Holding Certificate of Registration no .....

1) In continuation of the notice in Form-9 issued on ..... You are hereby informed that you are liable to pay tax of Rupees ..... Under section 30 of the Mizoram Value Added Tax Act,2005. Rupees ..... as penalty and Rupees ..... as interest vide order dated ..... copy of which is enclosed.

2) You are hereby directed to pay a sum of Rupees ..... (in figure) ..... (in words) in the Treasury / Sub- Treasury / SBI .....(place) within fourteen days of receipt of this notice and furnished the proof of payment to the undersigned within seven days from the date of payment.

Seal of issuing authority .....

Signature.....

Date :.....

Designation .....

**THE MIZORAM VALUE ADDED TAX RULE**  
**FORM – 14**  
**NOTICE OF HEARING FOR AUDIT ASSESSMENT**  
[See Section 31 (1)]

To.

.....  
.....

Whereas –

- (a) You, a registered dealer holding TIN ..... have failed to furnish any return under sub-section (1) of section 23 in respect of the period from ..... to ..... Or,
- (b) You, a registered dealer holding TIN ..... have been selected for audit assessment for the period from ..... to ..... Or,
- (c) I am not satisfied with the correctness & completion of the return(s) filed by you under section 23, Or,
- (d) I have reason to believe that the detailed scrutiny of the case is necessary:

You are hereby directed to attend in person or by an agent at ..... (place) on ..... (date) and there to furnish or there cause to be furnished and to explain at the said time and place the accounts and documents specified below for the purpose of such assessment together with any objection which you may wish to prefer to show-cause upon that date and at that time why in addition to the amount of tax to be assessed on you for the period ..... to ..... A penalty not exceeding 200 percent of the amount of tax should not be imposed on you under sub-section (7) of section 31 of the Act and interest under section 45 of the Act should not be imposed on you.

In the event of your failure to comply with this notice I shall assess under section 31 and section 45 of the Act, to the best of my judgement without any further reference to you.

Date :

Signature .....  
Designation .....

Particulars of accounts and documents required for the period .....

- 1) Cash Book.
- 2) General Ledge.
- 3) Bank Passbook.
- 4) Tax Invoice.
- 5) Input Register.
- 6) Output Register.
- 7) VAT Account Register.
- 8) Particulars of waybills received.
- 9) Other supporting documents.

**THE MIZORAM VALUE ADDED TAX RULE**  
**FORM – 15**  
**NOTICE OF DEMAND FOR AUDIT ASSESSMENT**

[See Rule – 31 (2)]

To.

.....  
.....

Holding TIN.....

- 1) In continuation of the notice in form 11 issued on ..... It is notified that for the return period ending on ..... the sum of Rupees ..... as specified below has been determined as payable by you on account of tax, penalty and interest.
- 2) You are required to pay the amount on or before the ..... to the Treasury Officer / Sub-Treasury Officer / State Bank of India / RBI at .....
- 3) When you will be granted a receipt.

You are required to send one copy of the required Challan to this office immediately after the payment of the amount. If you do not pay the amount of tax on or before the date specified above, you shall be liable to pay further interest w.e.f the date commencing after the expiry of the date aforesaid in accordance with the provisions of section 45 of the Act.

- 4) You are further informed that unless the total amount due including the penalty and the interest is paid by the above date, steps will be taken for the recovery of the whole amount as an arrear of land revenue.

Date :

Signature .....  
Designation .....

Delete inappropriate words:

- |    |                 |       |
|----|-----------------|-------|
| 1) | Value Added Tax | ..... |
| 2) | Purchase Tax    | ..... |
| 3) | Penalty         | ..... |
| 4) | Interest        | ..... |
| 5) | Other dues      | ..... |
| 6) | Total           | ..... |

**THE MIZORAM VALUE ADDED TAX RULE**

**FORM – 16**

**NOTIACE UNDER SECTION 32 (1)**

To.

.....  
.....

As I have reason to believe that you have been liable to pay tax under the Mizoram Value Added Tax Act, 2005 in respect of the period ..... but you have failed to get yourself registered, it is found necessary to make an assessment for the said period and all subsequent periods under section 32 (2) of the Act.

You are hereby directed to appear before the undersigned with the following records on ..... (date) at .....(time) and to show-cause as to why in addition to the amount of tax assessed, penalty under section 32(2) shall not be imposed on you.

In the event of your failure to appear, the matter will be decided exparte without any further reference to you.

Date :

Signature.....  
Designation .....  
(Appropriate Assessing Authority)

Particulars of records to be produced:

- 1) Cash Book.
- 2) Ledger.
- 3) Bank Passbook.
- 4) Copies of Purchase and Sale Invoices.
- 5) Other relevant documents.

**THE MIZORAM VALUE ADDED TAX RULE**

**FORM – 17**

**NOTICE OF DEMAND**

[See Rule 32(2)]

To.

.....  
.....

In continuation of the notice in form 13 issued on ..... It is notified that for the return period ending on ..... the sum of Rupees .....(in figure) ..... (in words) has been imposed as penalty.

You are required to pay the amount on or before the ..... to the Treasury Officer / Sub-Treasury Officer / State Bank of India / RBI at .....when you will be granted a receipt.

You are required to send one copy of the required Challan to this office immediately after the payment of the amount. If you do not pay the amount of tax on or before the date specified above, you shall be liable to pay further interest with effect from the date commencing after the expiry of the date aforesaid in accordance with the provisions of section 45 of the Act.

You are further informed that unless the total amount due including the penalty and the interest is paid by the above date, steps will be taken for the recovery of the whole amount as an arrear of land revenue.

Date :

Signature .....  
Designation .....

Delete inappropriate words:

- 1) Value Added Tax .....
- 2) Purchase Tax .....
- 3) Penalty .....
- 4) Interest .....
- 5) Other dues .....
- 6) Total .....

**THE MIZORAM VALUE ADDED TAX RULE**

**FORM – 18**

**NOTICE UNDER SECTION 39(2)**

[See Rule 33(1)]

To.

.....  
.....

As I have reason to believe that you have become liable to a penalty and / or forfeiture under section 39(1) of the Act, you are hereby directed to appear before the undersigned on .....(date) at .....(time) and to show-cause as to why a penalty and / or forfeiture under that section shall not be imposed on you.

In the event of your failure to appear, the matter will be decided exparte without any further reference to you.

Date :

Signature .....  
Designation .....  
(appropriate assessing authority)

*(Delete whichever is not applicable).*



**THE MIZORAM VALUE ADDED TAX RULE**

**FORM – 19**

**NOTICE OF IMPOSITION OF PENALTY AND FORFEITURE OF TAX UNDER SECTION 39**

[See Rule 33(2)]

To.

.....  
.....

In continuation of the notice in form 15 under section 39 of the Act issued to you on ....., you are hereby informed that the amount payable by you by way of penalty and / or forfeiture of tax has been determined as below :-

Penalty...Rs.....(in figure) Rupees .....(in words).

Forfeiture of tax...Rs.....(in figures) Rupees .....(in words).

Total....Rs.....(in figures) Rupees .....(in words).

You are hereby directed to pay the amount of Rs.....(in figures) .....(in words) into the Government Treasury at .....(place) on or before .....(date) and to produce the receipt in proof of the payment before the undersigned not later than ..... date failing which the unpaid amount shall be recoverable from you as an arrear of land revenue.

Date :

Signature .....

Designation .....

(appropriate assessing authority)

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 20**

**NOTICE OF DEMAND OF TAX / PENALTY / INTEREST BY WAY OF MODIFICATION ON  
APPEAL / REVISION / REVIEW UNDER THE MIZORAM VALUE ADDED TAX ACT, 2005**

[See Rule – 34(1)]

To.

.....  
.....

With reference to your petition of review / appeal / revision dated the ..... day of ..... 20..... before the ....., you are hereby informed that on review / appeal / revision the amount payable by you has been modified as below:

Tax payable .....  
Penalty payable .....  
Interest payable .....  
Total amount payable .....

You are hereby directed to pay the sum of Rs..... (in figures) Rupees..... (in words) into the Government Treasury at ..... on or before .....(date) and to produce the receipt in proof of the payment before the undersigned not later than the ..... day of ..... 20..... failing which the said sum of Rs.....(in figures) Rupees .....(in words) will be recoverable from you as an arrear of Land Revenue.

Date :

Signature .....  
Designation .....  
(appropriate assessing authority)

*(Strikeout whichever is not applicable).*

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 21**

**OUTPUT REGISTER**

[See Rule – 35(1)]

TIN 

|  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|

PERIOD : MONTH \_\_\_\_\_ : YEAR \_\_\_\_\_

| Date                       | Invoice Sl.No | Buyer's Transferer's TIN | Description of Items sold. | Sale Price Including transfer price | Exempt Sales | Inter-State sale. | Stock Transfer. | Export. | Taxable Sale Price [(5)-(6)-(7)-(8)-(9)] |                  |                | Tax payable on (10) |                  |                |
|----------------------------|---------------|--------------------------|----------------------------|-------------------------------------|--------------|-------------------|-----------------|---------|--|------------------|----------------|---------------------|------------------|----------------|
|                            |               |                          |                            | Rs.                                 | Rs.          | Rs.               | Rs.             | Rs.     | Rs.                                      | Rs.              | Rs.            | Rs.                 | Rs.              | Rs.            |
| (1)                        | (2)           | (3)                      | (4)                        | (5)                                 | (6)          | (7)               | (8)             | (9)     | (10)                                     |                  |                | (11)                |                  |                |
|                            |               |                          |                            |                                     |              |                   |                 |         | At 4%                                    | *At general rate | At other rates | At 4%               | *At general rate | At other rates |
|                            |               |                          |                            |                                     |              |                   |                 |         |  |                  |                |                     |                  |                |
| <b>TOTAL FOR THE MONTH</b> |               |                          |                            |                                     |              |                   |                 |         |  |                  |                |                     |                  |                |

\* Indicates the appropriate tax rate that is applicable to the item sold.

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 22**

**INPUT REGISTER**

[See Rule – 35(1)]

TIN 

|  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|

PERIOD : MONTH \_\_\_\_\_ : YEAR \_\_\_\_\_

| Date                       | Invoice<br>Sl.No | Seller's<br>TIN | Description<br>of<br>Items | Taxable<br>Purchase<br>from<br>registered<br>dealers in<br>Mizoram. |                            | Tax paid on<br>purchase<br>from<br>registered<br>dealers in<br>Mizoram |                            | Import<br>from<br>outsi<br>de<br>Mizor<br>am. | Other<br>purchase<br>s not<br>mentione<br>d in<br>earlier<br>column. | Total<br>purch<br>ase. | Goods<br>Return. | Net<br>Purchas<br>e<br>[(9)-<br>(10)] |
|----------------------------|------------------|-----------------|----------------------------|---|----------------------------|--|----------------------------|---|--|------------------------|------------------|---------------------------------------|
|                            |                  |                 |                            | At<br>4%  | *At<br>gen<br>eral<br>rate | At<br>4%   | *At<br>gen<br>eral<br>rate |   |  |                        |                  |                                       |
| (1)                        | (2)              | (3)             | (4)                        | (5)   |                            | (6)  |                            | (7)   | (8)  | (9)                    | (10)             | (11)                                  |
|                            |                  |                 |                            | Rs.   | Rs.                        | Rs.  | Rs.                        | Rs.   | Rs.  | Rs.                    | Rs.              | Rs.                                   |
|                            |                  |                 |                            |   |                            |  |                            |   |  |                        |                  |                                       |
|                            |                  |                 |                            |   |                            |  |                            |   |  |                        |                  |                                       |
|                            |                  |                 |                            |   |                            |  |                            |   |  |                        |                  |                                       |
|                            |                  |                 |                            |   |                            |  |                            |   |  |                        |                  |                                       |
|                            |                  |                 |                            |   |                            |  |                            |   |  |                        |                  |                                       |
|                            |                  |                 |                            |   |                            |  |                            |   |  |                        |                  |                                       |
|                            |                  |                 |                            |   |                            |  |                            |   |  |                        |                  |                                       |
| <b>TOTAL FOR THE MONTH</b> |                  |                 |                            |   |                            |  |                            |   |  |                        |                  |                                       |

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 23**

**VAT ACCOUNT REGISTER**

[See Rule – 35(3)]

TIN 

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

| (1)                | (2)                      | (3)   | (4)   | (5)                          |                   |  |       | (6)                                      | (7)   |
|--------------------|--------------------------|---|---|------------------------------|-------------------|--|-------|--|---|
| PERIOD/<br>MONTH   | Output<br>Tax<br>Payable | Openin<br>g<br>balance<br>of Input<br>Tax<br>Credit | Additio<br>n to<br>Input<br>Tax<br>Credit<br>during<br>the<br>month | Reverse Credit on account of |                   |  |       | Net Input<br>Credit<br>[(3)+(4)-<br>(5)] | Closing<br>Balance of<br>Input Tax<br>Credit OR<br>VAT<br>Payable for<br>the Month<br>[(2)-(6)] |
|                    |                          |   |   | (i)                          | (ii)              | (iii)                                    | (iv)  |  |   |
|                    |                          |   |   | Exempt<br>sales              | Stock<br>Transfer | Goods<br>returned,<br>lost or<br>damaged | Total |  |   |
| Year               | (Rs)                     | (Rs)  | (Rs)  | (Rs)                         | (Rs)              | (Rs)                                     | (Rs)  | (Rs)                                     | (Rs)  |
| April              |                          |   |   |                              |                   |  |       |  |   |
| May                |                          |   |   |                              |                   |  |       |  |   |
| June               |                          |   |   |                              |                   |  |       |  |   |
| Total<br>(Qrt-1)   |                          |   |   |                              |                   |  |       |  |   |
| July               |                          |   |   |                              |                   |  |       |  |   |
| August             |                          |   |   |                              |                   |  |       |  |   |
| September          |                          |   |   |                              |                   |  |       |  |   |
| Total<br>(Qrt-II)  |                          |   |   |                              |                   |  |       |  |   |
| October            |                          |   |   |                              |                   |  |       |  |   |
| November           |                          |   |   |                              |                   |  |       |  |   |
| December           |                          |   |   |                              |                   |  |       |  |   |
| Total<br>(Qrt-III) |                          |   |   |                              |                   |  |       |  |   |
| January            |                          |   |   |                              |                   |  |       |  |   |
| February           |                          |   |   |                              |                   |  |       |  |   |
| March              |                          |   |   |                              |                   |  |       |  |   |
| Total<br>(Qrt-IV)  |                          |   |   |                              |                   |  |       |  |   |
| Annual<br>Total    |                          |   |   |                              |                   |  |       |  |   |

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 24**

**DECLARATION IN RESPECT OF MANAGER OR OTHER OFFICERS OF REGISTERED  
DEALER INFORMATION UNDER SECTION 54.**

(See Rule - 37)

To \_\_\_\_\_ (The Prescribed Authority)  
\_\_\_\_\_

I,.....son of..... Proprietor / Partner/ Karta / Principal Officer / Director / Managing Director carrying on business under the trade name of.....having place of business situated at ..... And holding Registration Certificate Number ..... declare under Section 54 the name of the Manager and of all Officers of other designations who are responsible for ensuring compliance with any requirement under the Mizoram Value Added Tax Act, 2005, as under :

| Serial No. | Name of Manager and Officers of Other Designations | Designations | Signature |
|------------|--|--------------|-----------|
| 1          | 2  | 3            | 4         |

.....  
.....

The above statements are true to the best of my knowledge and belief.

Date : \_\_\_\_\_ Signature.....  
Status.....

*\* Strike out whichever is inapplicable.*

**THE MIZORAM VALUE ADDED TAX ACT, 2005**

**FORM – 25**

**FORM OF APPEAL UNDER SECTION 67 OF THE MIZORAM VALUE ADDED TAX ACT,**

**1989**

[See rule - 43]

To

\_\_\_\_\_ (The Prescribed Authority)

The.....day of.....200.....

- (a) Date of order appealed against .....
- (b) Name and designation of the officer who passed the order .....
- (c) Period of assessment .....
- (d) i) Amount of tax assessed .....
- ii) Amount of fine or penalty imposed .....
- iii) Amount of interest determined .....
- Total: .....
- (e) i) Amount of tax admitted .....
- ii) Amount of interest admitted .....
- Total .....
- (f) i) Amount of tax in dispute .....
- ii) Amount of fine or penalty in dispute .....
- iii) Amount of interest in dispute .....
- Total .....

The petition of.....Proprietor / Partner / Director / Manager / Principal officer of the business known as.....bearing registration certificate number.....whose only chief place of business is situated at..... showed as follows:

1. Under the Mizoram Value Added Tax Act, 1989 your petitioner has been assessed for taxable turnover for Rs.....for General goods and a taxable turnover of Rs.....for remaining goods for the period from..... to.....
2. Under Section.....of the Mizoram Value Added Tax Act, 2005, a penalty of Rs.....has been imposed on your petitioner.
3. Under Section 45 of the Mizoram Value Added Tax Act, 2005, interest of Rs.....has been determined in respect of your petitioner.

The notice of demand which your petition received on.....is attached hereto.....

5. A copy of the order appealed against is attached.
6. Your petitioner's gross turnover and taxable turnover according to the provision of the act for the period from.....to.....were as under.

|    |                |     |
|----|----------------|-----|
| a) | General goods  | Rs. |
| b) | Declared goods | Rs. |
| c) | Other goods    | Rs. |

Taxable turnover-

|    |                |     |
|----|----------------|-----|
| a) | General goods  | Rs. |
| b) | Declared goods | Rs. |
| c) | Other goods    | Rs. |

7. Such turnover was the whole turnover of your petitioner during the period. Your petitioner had no other turnover either taxable or otherwise during the period.
8. Your petitioner has made a return of his turnover to the office of the .....under Section 23 of the Act and has complied with all the terms of the notice served on him by the.....under the Act.
9. Being aggrieved by the afore mentioned order of.....your petitioner begs to prefer this appeal petition on the following among other.

### **G R O U N D S**

(Here enter the grounds on which you rely for the purpose of this appeal petition)

10. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be cancelled and/or remanded to.....for re-assessment or that the order of the.....imposing a fine or a penalty of Rs.....and/or interest of Rs.....upon your petitioner may be set aside.

I.....the petitioner named in the above petition, do hereby declare that what is stated herein is true to the best of my information and belief and that all taxes and interest admitted to be due in respect of the order of assessment appealed against has been paid by Treasury Challan No..... Dated.....

Signature.....

Designation.....

*(To be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant)*

*Note – Strike out whichever is not applicable.*



**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**[ FORM – 26 ]<sup>12</sup>  
CHALLAN**

(See Rule – 56 & 57)

(To be printed in quadruplicate)

Treasury / Sub-Treasury

Challan of cash paid into State / Reserve Bank of India at \_\_\_\_\_

| To be filled in by the remitter |   |  | To be filled in by the Department Officer or the Treasury |   |   |                                    |  |
|---------------------------------|---|--|---|---|---|------------------------------------|--|
| By whom tendered                | Name (or designation) and address of the person on whose behalf money is paid | Full particulars of the remittance and / or authority (if any) | Amount  |   | Head of Account   | Account Officer by whom adjustable | Order to the Bank  |
| Name                            |   |  | Rs.   | P |   |                                    | Dated correct received and grant receipt (Signature and full designation of the Officer ordering the money to be paid) |
| Signature                       |   |  |   |   |   |                                    |  |
| ( In words) Rupees              |   |  |   |   | To be used only in the case of remittances to the Bank through Departmental Officer of the Treasury Office. |                                    |  |

Received payment (in words) Rupees

Treasurer

Accountant

Date

Treasury Officer  
Agent or Manager

- NOTES:-**
1. In the case of payment at the Treasury, receipt for sum less than Rs. 500 do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer. Receipts for cash and cheques paid for service postage stamp should be given in Form T.R. 5.
  2. Particulars of money tendered should be given below.
  3. In the case where direct credit at the Bank are permissible, the column "Head Account" will be filled in by the Treasury Officer or the Accountant General, as the case may be, on receipt of the Bank's Daily Sheet.

| Particulars                  | Amount |    |
|------------------------------|--------|----|
|                              | Rs.    | P. |
| Coins.....                   |        |    |
| Notes (with details) .....   |        |    |
| Cheques (with details) ..... |        |    |
| Total Rs.                    |        |    |

**THE MIZORAM VALUE ADDED TAX RULES 2005**

**FORM - 27**

**REGISTER OF DAILY COLLECTION**

(See rule 61)

Return Period.....  
 Financial year.....  
 MONTH.....

| Serial No. | DEMAND COLLECTION             |                                  |                               |                             |                      |               |       | ADVANCE COLLECTION |                                  |   |        |         |   |
|------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------|----------------------|---------------|-------|--------------------|----------------------------------|---|--------|---------|---|
|            | Number in the Demand register | Treasury challan number and date | Name of dealer making payment | Demand in excess of advance | Penalties (Interest) | Miscellaneous | Total | Record Number      | Treasury Challan number and date | Name and address of dealer making payment | Amount | REMARKS |   |
| 1          | 2                             | 3                                | 4                             | 5                           | 6                    | 7             | 8     | 1                  | 2                                | 3   | 4      | 5       | 6 |
|            |                               |                                  |                               | Rs.                         | Rs.                  | Rs.           | Rs.   |                    |                                  |   |        |         |   |

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM - 28**

**REGISTER OF DEMAND, ASSESSMENT AND COLLECTION**

(See rule - 62)

Month..... Financial Year ..... Return period ending on .....

| 1     | 2             | 3            | 4              | Net turnover  |                |                |             |               |                |                |             | Demand Collection |     |     |     |     |     |     |     |    |                                      |
|-------|---------------|--------------|----------------|---------------|----------------|----------------|-------------|---------------|----------------|----------------|-------------|-------------------|-----|-----|-----|-----|-----|-----|-----|----|--------------------------------------|
|       |               |              |                | Return        |                |                |             | 9             | Determined     |                |             | 13                | 14  | 15  | 16  | 17  | 18  | 19  | 20  | 21 |                                      |
|       |               |              |                | 5             | 6              | 7              | 8           |               | 10             | 11             | 12          |                   |     |     |     |     |     |     |     |    |                                      |
| Thana | Serial Number | Index Number | Name of Dealer | General goods | Declared goods | Exempted goods | Other goods | General goods | Declared goods | Exempted goods | Other goods |                   |     |     |     |     |     |     |     |    | Demand (before deduction of advance) |
|       |               |              |                |               |                |                |             |               |                |                |             |                   |     |     |     |     |     |     |     |    |                                      |
|       |               |              |                |               |                |                |             |               |                |                |             |                   | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |    |                                      |

| <b>FORM – 29</b><br><b>THE MIZORAM VALUE ADDED TAX RULES, 2005</b><br><b>REFUND VOUCHER</b><br>(See rule 67)            | <b>FORM – 29</b><br><b>THE MIZORAM VALUE ADDED TAX RULES, 2005</b><br><b>REFUND VOUCHER</b><br>(See rule 67)   |
|---|--|
| Book No.....<br>Voucher No.....(Head of Account)  | Book No.....<br>Voucher No.....(Head of Account)   |
| Counterfoil order for refund of Tax<br>Refund payable to  | Treasury<br>Payable at the State Bank of India within one month of date of issue.<br>Reserve Bank of India<br>To   |
| Assessment record No.   | The Treasury Officer.....<br>The Agent, State Bank of India  |
| Date of order directing refund  | 1. Certified that with reference to the assessment record No.....of.....a<br>refund of Rs.....is due to..... in respect of the return period ending.   |
| Amount of refund  | 2. Certified that the tax concerning which the refund is given has been credited in<br>the treasury.   |
| Number and date of collection in assessment Register<br>showing collection of amount regarding which refund is<br>made. | 3. Certified that no refund order regarding the sum now in question has previously<br>been granted and this order of refund has been entered in the original file of<br>assessment under my signature. |
| Initials of Superintendent  | 4. Please pay to.....the sum of Rs.....<br>(Rupees..... (in words)..... on account of the above<br>refund.   |
| Signature of recipient of the voucher.  | SEAL <span style="float: right;">Signature</span>  |
| Date of encashment in the Reserve Bank. <span style="float: right;"><u>Treasury</u></span>                              | Date.....Place..... Superintendent of Taxes<br>Received payment Pay Rupees..... Only   |
|   | Claimant's signature<br>Examined. Officer in-charge of the Treasury<br>Bank's Branch<br>Accountant. The 19....   |

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**F O R M – 30**

**REFUND REGISTER**

(See rule - 71)

Zone / Circle.....

| Assessment year | Serial no. | Name and TIN. of Application and date | Return period in respect of which refund is claimed & the amount thereof. | Amount of refund allowed and by whom | Payment                  |                                     | REMARKS |
|-----------------|------------|---------------------------------------|---|--------------------------------------|--------------------------|-------------------------------------|---------|
|                 |            |                                       |   |                                      | Refund voucher No.& date | Refund adjustment order No. & date. |         |
| 1               | 2          | 3                                     | 4   | 5                                    | 6                        | 7                                   | 8       |
|                 |            |                                       |   |                                      |                          |                                     |         |

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**[ FORM – 31 ]<sup>13</sup>**

**PROSECUTION REGISTER**

(See Rule 72)

| Sl. No. | Date of registration of the case | Name, address and other particulars of the offender | Nature of offence committed | Whether offence established on investigation | Date of Preparation of offence report | If the offence is compounded |                       | If a case is filed before the court of law |                    | Remarks |
|---------|----------------------------------|---|-----------------------------|--|---------------------------------------|------------------------------|-----------------------|--|--------------------|---------|
|         |                                  |   |                             |  |                                       | Date of composition          | Amount of composition | Date of filing the case                    | Result of the case |         |
| 1       | 2                                | 3   | 4                           | 5  | 6                                     | 7                            | 8                     | 9  | 10                 | 11      |
|         |                                  |   |                             |  |                                       |                              |                       |  |                    |         |

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 32**

**APPLICATION FOR WAY BILL FOR THE TRANSPORT OF CERTAIN GOODS UNDER THE  
MIZORAM VALUE ADDED TAX RULES, 2005**

[See rule - 96(3)]

(To be prepared in Triplicate)

To,

\_\_\_\_\_ (The Prescribed Authority)  
\_\_\_\_\_

In accordance with the provisions of Rule 95 of the Mizoram Value Added Tax Rules, 2005, I/we hereby declare that the consignment of goods details of which are furnished below is transported to/from the State of Mizoram by me/us on my/our behalf by road/boat.

1. (a) Name and address of the person consigning the goods  
\_\_\_\_\_
- (b) If he is a dealer, TIN under the Mizoram Value Added Tax Act, 2005  
\_\_\_\_\_
2. Full address of the place –
  - (a) From which they are consigned \_\_\_\_\_
  - (b) To which they are consigned \_\_\_\_\_
3. (a) Description of goods \_\_\_\_\_
- (b) Quantity or weight \_\_\_\_\_
- (c) Value of goods \_\_\_\_\_
4. (a) Name and address of the owner of vehicle or boat by which the goods are consigned \_\_\_\_\_
- (b) Registration No. of the vehicle or boat \_\_\_\_\_
5. (a) If the consignor is transporting goods in pursuance of a sale, for the purpose of delivery to the buyer the name and address of the  
\_\_\_\_\_
- (b) The buyer's TIN under the Mizoram Value Added Tax Act, 2005, if he is a dealer \_\_\_\_\_
- (c) Bill No. relating to the sale with date \_\_\_\_\_
6. (a) If the consignor is transporting goods after purchasing them, the name and address of the seller \_\_\_\_\_
- (b) Bill no. relating to the purchase with date \_\_\_\_\_
7. If the consignor is transporting the goods from one of his shops or godowns to an agent for sale, or from one of his shops or godowns to another for purpose of storage or sale the name and address of the shop/godown to which the transport is made.

I/We declare that the particulars furnished are correct and true to the best of my/our knowledge and belief. I/We undertake to surrender one copy of this declaration to the authority or officer to whom I/We have been directed to surrender it.

Date.....

Signature of the applicant  
Status in relation to dealer  
Address.

Checked – A copy of this declaration shall be surrendered to the Superintendent of Taxes.

Date.....

Signature of the Officer in-charge  
.....Check Post.

*Note – Copy of the declaration should accompany the goods for production on demand.*



**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 33**

**WAY BILL**

[Rule 96(3)]

**NO :** \_\_\_\_\_ /MZ/ \_\_\_\_\_

**DATE :** \_\_\_\_\_

I hereby permit the transport / delivery of consignment of notified goods within the State of Mizoram as below :

This permit will be valid for ..... from the date of issue.

SEAL :

DATE :

( Issuing Authority )

**DETAILS OF CONSIGNMENT**

|    |  |  |
|----|--|--|
| a) | Description of Notified Goods                            |  |
| b) | Quantity   |  |
| c) | Value  |  |
| d) | Seller's / Consignor's Invoice No & Date                 |  |
| e) | Mode of Transport  |  |
| f) | Railway Receipt or Bill of Lading or Air Note No.        |  |
| g) | Place from which the Notified Goods are being despatched |  |
| h) | Destination  |  |
| i) | Name & Address of the Seller / Consignor                 |  |
| j) | Name & Address of the Consignee                          |  |
| k) | Registration No. of the Consignee                        |  |

( Issuing Authority )

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 34**

**APPLICATION FOR ISSUE OF WAY BILL FOR IMPORTING TAXABLE GOODS TO  
MIZORAM FOR PERSONAL USE**

[Rule 97(3)]

To, \_\_\_\_\_ (The Prescribed Authority)  
\_\_\_\_\_

In accordance with the provision of Rule 97(iii) of the Mizoram Value Added Tax Rule, 2005, I / We \_\_\_\_\_ hereby apply for Way Bill to transport the following consignment of goods into Mizoram, by road / rail / air / waterways for –

- a) My / our own use / personal consumption :
- b) Use in setting up of an industrial unit :
- c) Use as raw materials directly in the manufacture of goods in my / our industrial unit situated at \_\_\_\_\_
- d) Use in the operation of my / our industrial unit situated at \_\_\_\_\_

**PARTICULARS OF GOODS**

- a) Description of goods :
- b) Quantity :
- c) Value :
- d) Consignor's Invoice No. & Date:
- e) Place from which dispatched :
- f) Destination to which dispatched :
- g) Name and address of the consignor :
- h) Remarks, if any :

I / We hereby declare that I / We am / are not a registered dealer under the Mizoram Value Added Tax Act, 2005 / a registered dealer under the Mizoram Value Added Tax Act, 2005 holding Certificate of TIN \_\_\_\_\_ and the above statements are true to the best of my knowledge and belief.

Date :  
Address :

Name of the dealer (in full)  
Signature of the applicant  
Status of the applicant

**WAY BILL / PERMIT FOR PERSONAL USE**

No: \_\_\_\_\_

Date : \_\_\_\_\_

I hereby permit the transport of the consignment of goods specified above hereunder.  
This Way Bill / Permit will be valid for tow months from the date of its issue.

**PARTICULARS OF GOODS**

- a) Description of goods :
- b) Quantity :
- c) Value :
- d) Consignor's Invoice No. & Date :
- e) Place from which dispatched :
- f) Destination to which dispatched :
- g) Name and address of the consignor :
- h) Remarks, if any :

Signature of the Issuing Authority.

Circle : \_\_\_\_\_

Seal : \_\_\_\_\_

Date : \_\_\_\_\_

**THE MIZORAM VALUE ADDED TAX RULES, 2005**  
**FORM – 35**  
**APPLICATION FOR ISSUE OF CLEARANCE CERTIFICATE**  
**FOR RECEIVING PAYMENT WITHOUT DEDUCTION AT SOURCE FOR EXECUTION OF**  
**WORKS CONTRACT**

[Rule 100(1)]

To. \_\_\_\_\_ (The Prescribed Authority)  
 \_\_\_\_\_

Sir,

I request that a certificate under section 84 of the Mizoram Value Added Tax, 2005 be granted to me.

I give below the necessary particulars :

- 1) Full name & address of the applicant :
- 2) Name and style of the business in Mizoram in which the applicant is interested together with address & certificate of R.C.No. if any :
- 3)
  - i) Last period upto which return accompanied with challan showing payment of tax has been furnished. :
  - ii) Period upto which last assessment has been made :
  - iii) Balance of tax, penalty & interest no yet paid under-:
    - (a) The Mizoram Sales Tax Act, 1989 :
    - (b) The Mizoram Value Added Tax Act, 2005 :
    - (c) The Central Sales Tax Act, 1956 :
  - (iv) Whether Value Added Tax returns are overdue and if so, for what period with estimate to tax payable for such periods. :
- 4) Name & address of the branches, if any. :
- 5) Date of commencement of the business :
- 6) Particulars of the proprietor/partner :

| Name | Father's name & address | Residential Address | Permanent Address |
|------|-------------------------|---------------------|-------------------|
|      |                         |                     |                   |

7) Particulars of tender/contract for which :  
certificate is necessary.

I declare that to the best of my knowledge and belief, the information furnished above is correct and complete.

Place:  
Date :

Signature of the applicant.....  
Status.....

**THE MIZORAM VALUE ADDED TAX RULES, 2005**  
**FORM - 36**  
**CLEARANCE CERTIFICATE FOR WORKS CONTRACT**  
[Rule 100(3)]

Name of applicant :  
Address of applicant :  
TIN, if any, of the applicant :

**CERTIFICATE OF CLEARANCE**

The particulars set out in the enclosed application for clearance certificate of the aforesaid applicant are verified and it is certified that the above mentioned applicant has –

1. No liability to buy tax under section 13 of the Mizoram Value Added Tax Act, 2005
2. Paid tax payable by, or due from sign under Section 13 of the Mizoram Value Added Tax Act, 2005.

This certificate will be valid upto.....

Place :

Date :

Signature.....

Designation.....

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM – 37 AND FORM - 38**

**APPLICATION FOR CLEARANCE CERTIFICATE UNDER SECTION 85(2) OF THE  
MIZORAM VALUE ADDED TAX ACT, 2005**

[ See rules 101(1) and 101(2) ]

To

\_\_\_\_\_ (The Prescribed Authority)

\_\_\_\_\_

Sir,

I request that a certificate under sub-section (2) of section 85 of the Mizoram Value Added Tax Act, 2005 be granted to me.

I give below the necessary particulars:-

1. Full name and address of the applicant:
2. Name and style of the business in Mizoram (a) .....  
in which the applicant is interested a proprietor/ (b) .....  
partner/karta etc. together with address and (c) .....  
TIN, if any. (d) .....
3. (i) Last month/quarter/year up to which sales tax returns accompanied with  
challans showing payment of tax have been furnished:  
(ii) Period up to which last assessment has been made:  
(iii) Balance of tax, penalty and interest not yet paid under:-  
(a) The Mizoram Value Added Tax Act, 2005  
(b) The Central Sales Tax Act, 1956:  
(c) The Mizoram Sales Tax Act, 1989  
(iv) Whether the business on which the assessment has been made or for which  
returns are due has been or is being liquidated/wound up/dissolved/partitioned or  
declared insolvent, as the case may be :  
(v) Whether sales tax returns are overdue and if so, for what periods with an  
estimate of the tax payable for such periods and the amount, if any, paid towards  
such tax:
4. Particulars, if the business is carried on by the applicant as a transferee:

| Name & style of the<br>business<br>transferred | Address | TIN | Amount of<br>unpaid sales<br>tax | Mode of<br>transfer |
|--|---------|-----|----------------------------------|---------------------|
|  |         |     |                                  |                     |
|  |         |     |                                  |                     |

5. Name and address of branches, if any

6. Date of commencement of business:

7. Particulars of proprietor/partner:

| Name | Father's name | Residential Address | Permanent Address |
|------|---------------|---------------------|-------------------|
|      |               |                     |                   |
|      |               |                     |                   |
|      |               |                     |                   |

8. Particulars of any other business with which the applicant is connected.

| Name of Firm | Address | TIN | Amount of unpaid sales tax of the firm | Connected in the capacity of |
|--------------|---------|-----|--|------------------------------|
|              |         |     |  |                              |
|              |         |     |  |                              |
|              |         |     |  |                              |

9. (i) Nature of business (whether manufacturer, importer, reseller or contractor):

(ii) Nature of goods dealt in :

(iii) Gross turnover of the business from commencement:

| <u>Year/Period</u> | <u>Amount (Rs.)</u> |
|--------------------|---------------------|
|                    |                     |
|                    |                     |
|                    |                     |

10. Details of books of accounts maintained:

11. Whether any sales tax is payable by him in respect of this business:

12. Whether the applicant has incurred any liability to pay tax:

I declare that to the best of my knowledge and belief, the information furnished above is correct, complete and is truly stated.

Place: .....

Signature of the applicant:

Date : .....

Status:



**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM - 38**

**CERTIFICATE OF CLEARANCE**

The particulars set out above are verified and it is certified that the above mentioned applicant –

- \* has no liability to pay tax or has not defaulted in furnishing any return together with the receipted \*challan showing payment of tax payable under the Mizoram Value Added Tax Act, 2005 or the Central Sales Tax Act, 1956.
- \* has not defaulted in making payment of tax otherwise payable by, or due from him under the Mizoram Value Added Tax Act, 2005, or the Central Sales Tax Act, 1956, or
- \* has made satisfactory provision for securing the payment of tax by furnishing bank guarantee in favour of the Commissioner, or by ..... (specify details of security, if any) .....

This certificate will be valid upto .....

Place : .....

Signature.....

Date : .....

Note:

1. The application should be signed by the proprietor of the business; or in the case of a firm, by one of its partners or in the case of a business of a Hindu undivided family, by the karta of the family or in the case of a company incorporated under the Companies Act, 1956, by a Director or Principal officer thereof, or in the case of Government, by a duly authorized officer, or in the case of any other association of individuals by the Principal officer managing the business.

\* *Strike out whichever is not applicable.*

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM - 39**

**CERTIFICATE OF DEDUCTION FROM PAYMENT FOR EXECUTION OF WORKS**

**CONTRACT UNDER SECTION 84(3) OF THE MIZORAM VALUE TAX ACT, 2005**

[See rule 103]

Serial No.....

This is to certify that a sum of Rs..... (in figures)(Rupees ..... (in words) has been deducted the payment made to ..... (name of dealer) of.....(address) holding certificate of registration No.....(if any)] against his bill No.....dated..... for Rs.....(in words) drawn on.....(date) for execution by him or the works contract, details of which are given below.

The sum so deducted has been deposited by the undersigned in accordance with rule [103] into the \*Government Treasury at...../ Reserve Bank of India at..... on.....for Rs.....(in figures) (Rupees.....) (in words).

In accordance with the provisions of rule 103(6), the sum so deducted has been incorporated in the monthly divisional account statement and the same has been sent to the Accountant General, Mizoram, for transfer of the sum to the account under the head of account .....by the undersigned on..... (date) vide memo No.....dated.....for Rs..... (in figures) (Rupees.....) (in words).

**DETAILS OF THE WORKS CONTRACT**

| Name of the contractee | Description | Gross Value | Period of execution of works contract for which payment is made. |
|------------------------|-------------|-------------|--|
|                        |             |             |  |

Seal

Date.....

Signature.....  
Name and designation of the person signing the certificate.....

\* Copy forwarded to the Commissioner of Taxes, Mizoram for necessary action.

Seal

Signature.....

Date.....

Name and Designation.....

Total.....

Certified that the total amount of deduction of Rs.....(in figure) Rupees ..... (in words) shown hereinabove has been deposited by me in accordance with rule [103] into the Government Treasury at.....Reserve Bank of India, on .....(date) under challan No.....copy of which is attached,

\*Certified that the total amount of Rs.....(in figures) Rupees..... (in words) shown hereinabove has been incorporated in the monthly divisional account statement and the same has been sent to the Accountant General, Mizoram for transfer of the sum to the account under the head of account..... by the undersigned in accordance with rule 103(6) on.....(date) vide memo No.....dated.....for Rs.....(in figures) (Rupees.....(in words) a copy of which is attached).

Certified also that the certificate / certificates of deduction mentioned in column 5 is/are attached.

The statements made herein are true to best of my knowledge and belief.

Seal

Signature.....

Date.....

Name and designation of the person making the deduction.....

\* *Strike out whichever paragraph is not applicable.*

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM - 40**

**SCROLL FOR DEPOSIT OR TRANSFER OF AMOUNT DEDUCTED AT SOURCE**

[ Rule –104(a) ]

Serial No.....

Month of deduction.....

| Sl No. | Name,Address & TIN, if any, of the dealer from whose payment deduction has been made | Amount of deduction | Date of deduction | Challan No.& date of deposit | Date of transfer under rule 103(6) | Sl. No. & date of issue of certificate of deduction |
|--------|--|---------------------|-------------------|------------------------------|------------------------------------|---|
|        |  |                     |                   |                              |                                    |   |

TOTAL.....

Certified that the total amount of deduction of Rupees..... (in figures) Rupees.....(in words) shown hereinabove has been deposited/transferred by me in accordance with rule 103 particulars of which are given above:

Copies of challans are enclosed herewith.

Copies of certificates of deduction are also enclosed.

The statements made hereinabove are true to the best of my knowledge and belief.

Seal : .....

Date : .....

Signature.....

Name & designation of the person making the deduction.



**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM - 42**

**RETAIL INVOICE**

[See Rule – 106]

Retail Invoice Serial No. ....

Date : .....

|                     |                     |
|---------------------|---------------------|
| Seller's Name.....  | Buyer's Name :..... |
| TIN .....           | TIN : .....         |
| Address:.....       | Address :.....      |
| E-mail Address..... |                     |
| Telephone No.....   |                     |
| Fax No.....         |                     |

Mode of payment : (Tick whichever is applicable)

Cash / Cheque / Credit / Other terms of sale

| Sl. No  | Description of goods | Quantity | Sale Price (Rs.) | Tax rate (%) | Tax payable. Rs. | Total (4+6) (Rs.) |
|---------|----------------------|----------|------------------|--------------|------------------|-------------------|
| 1       | 2                    | 3        | 4                | 5            | 6                | 7                 |
| 1       |                      |          |                  |              |                  |                   |
| 2       |                      |          |                  |              |                  |                   |
| 3       |                      |          |                  |              |                  |                   |
| 4       |                      |          |                  |              |                  |                   |
| 5       |                      |          |                  |              |                  |                   |
| TOTAL : |                      |          |                  |              |                  |                   |

Certified that the particulars given above are true and correct and the amount represents the sale price actually charged and that there is no flow of additional consideration directly or indirectly from the buyer.

Name of Printer.....

Address of Printer.....

First and Last Serial.....

Number of Tax Invoice.....

Printed and Supplied.....

Signature of the Seller.

*Please indicate with a seal if this invoice is used as a credit note or debit note and mention the invoice no. it refers to.*

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM - 43**

**FORM OF INDEMNITY BOND**

[See Rule – 97(3)(I)]

KNOW ALL MEN BY THESE PRESENTS THAT I \_\_\_\_\_  
S/o \_\_\_\_\_ Designation \_\_\_\_\_  
authorized officer of the Department \_\_\_\_\_, Government  
of \_\_\_\_\_ (hereinafter called the Obligor) is held and firmly bound unto  
the Governor of Mizoram in the sum of Rs. \_\_\_\_\_ (Rupees  
\_\_\_\_\_) well and true to be paid to the Government  
of Mizoram on demand and without demur for which payment to be well and truly made. I bind  
myself and my heirs, executors, administrators, legal representatives, assignees and the  
persons for the time being having control over my assets and affairs.

Signed this \_\_\_\_\_ day of \_\_\_\_\_(month) in the year Two  
Thousand \_\_\_\_\_

Whereas rule 97 sub-rule (3) (i) of the Mizoram Value Added Tax Rules, 2005 requires  
that in the event of a blank or duly completed form of declaration is lost, destroyed or stolen  
while it is in the custody of the dealer or person to whom the Way Bill was issued, the dealer or  
person, as the case may be, to furnish an indemnity bond to the authority referred to in sub-rule  
(3) (i) of rule 97.

And whereas the obligor has lost the Way Bill in Form 32 or 33 bearing No  
\_\_\_\_\_ which was blank/ duly completed, and was issued to him by  
\_\_\_\_\_ (name and designation of issuing authority) and made  
over to \_\_\_\_\_ (selling dealer)/ received by him from  
\_\_\_\_\_ (name of purchasing dealer/person) in respect of the  
goods mentioned below :

| Sl. No. | No. of Bill/Invoice | Date | Description of Goods | Quantity | Amount |
|---------|---------------------|------|----------------------|----------|--------|
|         |                     |      |                      |          |        |

NOW the condition of the above written bond or obligation is such that the Obligor  
shall in the event of a loss suffered by the Government (in respect of which the decision of the  
Government or the authority appointed for the purpose shall be final and binding on the  
Obligor) as a result of the misuse of the Form, pay to the Government on demand and without  
demur the said sum of Rs. \_\_\_\_\_ ( Rupees \_\_\_\_\_ )  
and shall otherwise indemnify and keep the Government harmless and indemnified against and  
from all liabilities incurred by the Government as a result of the misuse of such Form. Then the  
above written bond or obligation shall be void and be of no effect but otherwise shall remain in  
full force, effect and virtue. The Obligor further undertakes to mortgage / charge the  
properties specified in the Schedule hereunder by execution of proper deed of mortgage/  
charge for the payment of the said sum whenever called up to do so by the assessing authority.

**SCHEDULE**

(Give details of properties mortgaged/charged)

And these presents also witnesseth that the liability of the Obligator hereunder shall not be impaired or / discharged by reason of any forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government, or by reason of any change in the constitution of the obligator in case where the Obligator is not an individual.

In witness whereof the obligator has set his hand / has caused these presents executed by its authorised representatives, on the day, month and year above written.

Signed by the above named obligator

In presence of :

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_

(Obligator's signature)

Accepted for and on behalf of the Governor of Mizoram by name and designation of the authorised person in pursuance of Article 299(1) of the Constitution, to accept the bond for and on behalf of the Governor of Mizoram.

In presence of :

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_

Name and designation of the Officer



**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM NO. 44**

**AUDIT REPORT**

(See Rule 107)

**Audit Report under section 53 of the Mizoram Value Added Tax Act, 2005 in a case where the Accounts of the Business of a Dealer have been audited under any other law.**

I/We have to report that statutory audit of ..... (Name and address of the dealer, Registration Certificate No (TIN) ..... ) was conducted by me/us/ M/s ..... in pursuance of the provisions of the ..... Act and I/We annex herety a copy of my/our/their audit report dated ..... along with a copy each of the :

audited Profit and Loss Account for the year ended on .....

Audited Balance Sheet as at .....

The documents declared by the relevant Act to be a part of, or annexed to, the Profit and Loss Account and Balance Sheet.

I/We have obtained all information and explanations which were necessary for the purpose of the audit under the MVAT Act 2005 and examined the relevant records and information in relation to the particulars furnished by the dealer in respect of the annual return and statement of particulars in Form No. .... A annexed.

In my/our opinion, proper books of account as required by law including Mizoram Value Added Tax Act, 2005 have been kept at the principal place of business and branches, if any, in the State of ..... So far as appears from our examination of the books.

I/We have audited the claim of input tax credit, output tax, rebates, reverse tax and refunds, with reference to the invoices, vouchers and books maintained by the Dealer.

I/We have conducted my/our audit in accordance with Auditing Standards generally accepted in India. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in Form number ..... A. I/We believe that my/our audit provides a reasonable basis for my/our opinion.

In my/our opinion and to the best of my/our information and according to explanations given to me/us, the aforesaid claims put forth under the provisions of ..... Value Added Tax Act, 2005, the particulars given in Form number .....A and the annexure thereto are true and correct, subject to my/our comments/observations annexed hereto.

Place :

Signature  
CHARTERED ACCOUNTANT/  
COST ACCOUNTANT  
With Membership Number

Note:-

1. *Delete whichever is not applicable.*
2. *This report shall be signed by a Chartered Accountant as defined under the Chartered Accountants Act, 1949 (Central Act 38 of 1949) or a Cost Accountant as defined under the Cost and works Accountants Act, 1959. (Central Act 23 of 1959).*

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM NO. 45**

**AUDIT REPORT**

(See Rule 107)

**Audit Report under section 53 of the Mizoram Value Added Tax Act, 2005 in a case where the Accounts of the Business of a Dealer have not been audited under any other law.**

I/We have examined the Balance Sheet as at 31st March, ..... and the Profit and Loss Account for the year ended on that date, attached herewith, of M/s ..... (Name and address of the Dealer with Registration Certificate (TIN) Number .....)

I/We have conducted my/our audit in accordance with Auditing Standards generally accepted in India. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. I/We believe that my/our audit provides a reasonable basis for my/our opinion.

We report that, -

- (i) the Balance Sheet and Profit and Loss Account are in agreement with the books of account maintained at the principal place of business and branches, if any, in the State of Mizoram.
- (ii) In my/our opinion, proper books of account as prescribed by the Mizoram Value Added Tax Act, 2005 have been kept by the Dealer so far as appears from my/our examination of the books.
- (iii) I/We have obtained all the information and explanation which, to the best of my/our knowledge and belief, were necessary for the purpose of the audit under the MVAT Act, 2005.
- (iv) In my/our opinion and to the best of my/our information and according to the explanations given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view;
  - (a) in the case of the Balance Sheet, of the state of the affairs of the Dealer as at 31st March, ..... And
  - (b) in the case of the Profit and Loss Account of the profit/loss of the Dealer for the year ended on that date.

I/We have audited the claim of input tax credit, output tax, rebates, reverse tax and refunds with reference to the invoices, vouchers and books maintained by the Dealer. I/We have conducted my/our audit in accordance with Auditing Standards generally accepted in India. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in Form number ..... A. I/We believe that my/our audit provides a reasonable basis for my/our opinion.

In my/our opinion and to the best of my/our information and according to explanations given to me/us, the aforesaid claims put forth under the provisions of the Mizoram Value Added Tax Act, 2005, the particulars given in Form number ..... A and the annexure thereto are true and correct, subject to my/our comments/observations annexed hereto.

Place :

Signature  
CHARTERED ACCOUNTANT/  
COST ACCOUNTANT  
With Membership Number

Note:-

- 1. Delete whichever is not applicable.
- 2. This report shall be signed by a Chartered Accountant as defined under the Chartered Accountants Act, 1949 (Central Act 38 of 1949) or a Cost Accountant as defined under the Cost and works Accountants Act, 1959. (Central Act 23 of 1959).

**THE MIZORAM VALUE ADDED TAX RULES, 2005**

**FORM NO - 46**

(See Rule 107)

To,  
The Assessing Authority,

**STATEMENT OF PARTICULARS  
PART I  
GENERAL INFORMATION**

|     |   |  |
|-----|---|--|
| 1.  | Name of the dealer/person   |  |
| 2.  | Address with phone, Fax, E-mail etc. (of the principal place of business)   |  |
| 3.  | Name and Address of Branches(s)/Godown(s)/and manufacturing units (if any) within the State of .....  |  |
| 4.  | Name and Address of Branches(s)/Godown(s)/and manufacturing units (if any) outside the State of .....   |  |
| 5.  | a) Tax identification No. (TIN)   |  |
|     | b) Central Sales Tax Registration No. (CST No.)   |  |
| 6.  | Other identification Nos. (such as)   |  |
|     | a) Income Tax PAN No.   |  |
|     | b) Central Excise Registration No.  |  |
|     | c) Service Tax Registration No.   |  |
|     | d) SSI No.  |  |
|     | e) IEC Code No.   |  |
| 7.  | Status of the dealer [such as proprietary/partnership/company/others (if any) specify]  |  |
| 8.  | Change in the constitution during the year (if any)   |  |
| 9.  | If not proprietary, indicate name and address of partners, Directors and their share of interest.   |  |
| 10. | Return period under Audit (Financial year)  |  |
| 11. | Nature of business/resale/manufacture/importer/exporter/work contractor/lesser/other (please specify)   |  |
| 12. | Details of change in the nature of business (if any)  |  |
| 13. | a) List of books of accounts maintained (in case books of accounts maintained in a computer system, mention the books of accounts generated by such computer system)                                |  |
|     | b) List of books of account examined  |  |
|     | c) Method of accounting followed  |  |
|     | d) Whether there has been any change in the method of accounting followed in the immediately preceding year, if so details of deviation.  |  |
|     | e) Method of valuation of stock   |  |
| 14. | Particulars of (operating) Bank Accounts  |  |
|     | a) Name of Bank   |  |
|     | b) Branch   |  |
|     | c) Account No.  |  |
| 15. | Total number of employees (optional)  |  |
| 16. | List of statutory forms obtained from Taxation Office with serial numbers which were used during the year (Form Nos. C, E1, E11, F, H, I, J of CST Rules & Form 33 of MVAT Rules and others if any) |  |
| 17. | Appeals and Revision under VAT/CST Act pending as at the year end with address of the authority date of filing the appeal and period of assessment.   |  |

|     |  |                               |                 |   |
|-----|--|-------------------------------|-----------------|---|
| 18. | Details of penalty/Security Deposit/Compounding fee/levied or paid during the year                       |                               |                 |   |
| 19. | Details of shop inspection conducted (optional)  |                               |                 |   |
| 20. | Details of Audit Visit and Audit Conducted under section 53 of MVAT Act, 2005                            |                               |                 |   |
| 21. | Details of compliance/Non-compliance of Registration procedure/Renewal procedure during the audit period |                               |                 |   |
| 22. | Details of the Commodities/Goods dealt with  |                               |                 |   |
|     | <b>Description/Name of the goods</b>   | <b>Schedule No./Entry No.</b> | <b>HSN Code</b> | <b>Rate of tax</b>                      |
|     | 1) Goods manufactured and sold   |                               |                 | (a) 0%<br>(b) 1%<br>(c) 4%<br>(d) 12.5% |
|     | 2) Goods purchase and sold   |                               |                 |   |
| 23. | Others information (if any) specify  |                               |                 |   |

## PART II

### A. MANUFACTURING RESULT

| <b>A.</b> | <b>Stock</b>   | <b>Opening</b>  | <b>Closing</b>                         |
|-----------|--|-----------------|--|
|           | 1) Raw materials (Direct Materials)  |                 |  |
|           | 2) Work in progress  |                 |  |
|           | 3) Consumables (indirect materials)  |                 |  |
|           | 4) Others (Specify)  |                 |  |
|           | 5) Total (1+2+3+4)   |                 |  |
|           | 6) Cost of goods in the opening stock eligible to claim input tax credit U/s ..... (only during the transition year i.e. year from sales tax to VAT) |                 |  |
| <b>B.</b> | <b>Purchase/Receipts of Goods and Debit Note Transactions (including Purchase Returns/Receipt Returns of Goods.)</b>                                 | <b>Purchase</b> | <b>Debit Note/transac tions/return</b> |
|           | <b>1) Purchase intra state</b>   |                 |  |
|           | (a) From/To VAT registered dealers other than (b) below  |                 |  |
|           | (b) From/To Compounding/Presumptive/State Tax Dealers  |                 |  |
|           | (c) From/To others (including unregistered dealers)  |                 |  |
|           | (d) Total [(a)+(b)+(c)]  |                 |  |
|           | (e) Net purchase (Purchase value less Debit note value)  |                 |  |
|           | <b>(2) Purchase Interstate</b>   |                 |  |
|           | (a) Goods purchased from other States against form C   |                 |  |
|           | (b) Value of goods of branch transferred   |                 |  |
|           | (c) Others   |                 |  |
|           | (d) Total (a+b+c)  |                 |  |
|           | (e) Net purchase (Purchase value less Debit note value)  |                 |  |
|           | <b>(3) Interstate Stock Transfer Receipt</b>   |                 |  |
|           | (a) Head Office  |                 |  |

|    |   |  |  |
|----|---|--|--|
|    | (b) Branches (s)  |  |  |
|    | (c) Total (a+b)   |  |  |
|    | (d) Net stock transfer  |  |  |
|    | <b>(4) (a) Import from outside the Country</b>                                    |  |  |
|    | (b) Net import (less return)  |  |  |
|    | <b>(5) (a) Others</b>   |  |  |
|    | (b) Others-Net (less return)  |  |  |
|    | <b>(6) Total B1(d)+B2(c)+B3(c)+B4(a)+B5(a)]</b>                                   |  |  |
|    | <b>(7) Total Net Purchases</b><br><b>[B1(e)+B2(d)+B3(d)+B4(b)+B5(b)]</b>          |  |  |
| C. | <b>Direct expenses (specify each expenses)</b>                                    |  |  |
|    | (a)   |  |  |
|    | (b)   |  |  |
|    | <b>Total</b>  |  |  |
| D. | <b>Total (Opening stock as per A5+B7+D)</b>                                       |  |  |
| E. | <b>Cost of Goods manufactured during the year [D (-) closing stock as per A5]</b> |  |  |

## B. TRADING RESULTS OF MANUFACTURED GOODS

|    |   | Opening      | Closing                                  |
|----|---|--------------|--|
| F. | Stock of Finished goods (manufactured)  |              |  |
| G. | Cost of goods manufactured during the year (same figures as per E)  |              |  |
| H. | Cost of goods meant for sale during the year (opening stock of finished goods as per F+G)                   |              |  |
| I. | Sales/Issue of finished goods and credit note transactions (including sales returns/Issue returns of Goods) | <b>Sales</b> | <b>Credit Note Transactions/ returns</b> |
|    | (1) Sales Intra state   |              |  |
|    | (a) Sales   |              |  |
|    | (b) Net sales   |              |  |
|    | (2) Intra State stock transfer  |              |  |
|    | (a) Stock transfer  |              |  |
|    | (b) Net stock transfer  |              |  |
|    | (3) Sales Inter state   |              |  |
|    | (a) Sales   |              |  |
|    | (i) Sales against 'C' Forms   |              |  |
|    | (ii) Sales in transit   |              |  |
|    | (iii) Others (specify)  |              |  |
|    | (iv) Total [(i)+(ii)+(iii)+(iv)]  |              |  |
|    | (b) Stock transfer out words  |              |  |
|    | (i) To/From Head Office   |              |  |
|    | (ii) To/From Branches   |              |  |
|    | (iii) Total [(i)+(ii)]  |              |  |
|    | (iv) Net stock transfer   |              |  |
|    | (4) (a) Exports to outside the country  |              |  |
|    | (b) Net export  |              |  |
|    | (5) (a) Deemed export sale  |              |  |
|    | (c) Net deemed export sale  |              |  |
|    | (6) (a) Others (specify)  |              |  |
|    | (b) Net others  |              |  |
|    | <b>(7) Total</b>  |              |  |

|           |  |  |  |
|-----------|--|--|--|
|           | <b>[1(a)+2(a)+3(a)(iv)+3(b)(iii)+4(a)+5(a)+6(a)]</b> |  |  |
|           | <b>(8) Total net Sales/issues</b>                    |  |  |
|           | <b>[1(b)+2(b)+3(a)(vi)+3(b)(iv)+4(b)+5(b)+6(b)]</b>  |  |  |
| <b>J.</b> | <b>Gross Profit</b>                                  |  |  |

**PART III**

**FOR TRADING ACTIVITY ONLY**

|    |   | <b>Opening</b> | <b>Closing</b>                  |
|----|---|----------------|---------------------------------|
| K. | Stock   |                |                                 |
| L. | Purchase/Receipt of Goods and Debit Note transactions (including purchase returns/receipt returns of goods) | Purchase       | Debit Note transaction          |
|    | (1) Purchase Intra State  |                |                                 |
|    | (a) From/To VAT registered dealers other than   |                |                                 |
|    | (b) From/To composition/compounding   |                |                                 |
|    | (c) From/To others (including unregistered dealers)   |                |                                 |
|    | (d) Total [(a)+(b)+(c)]   |                |                                 |
|    | (e) Net purchase (Purchase value less Debit note value)   |                |                                 |
|    | (2) Purchase Inter State  |                |                                 |
|    | (a) Goods purchased from other States   |                |                                 |
|    | (b) Others (Specify)  |                |                                 |
|    | (c) Total [(a)+(b)]   |                |                                 |
|    | (d) Net purchase (Purchase value less Debit Note value)   |                |                                 |
|    | (3) Inter State Stock transfer receipts   |                |                                 |
|    | (a) Head Office   |                |                                 |
|    | (b) Branches  |                |                                 |
|    | (c) Total [(a)+(b)]   |                |                                 |
|    | (d) Net stock transfer  |                |                                 |
|    | (4) (a) Imports from outside the country  |                |                                 |
|    | (b) Net import (less return)  |                |                                 |
|    | (5) (a) Other purchase  |                |                                 |
|    | (b) Others Net (Less return)  |                |                                 |
|    | (6) Total [1(d)+2(c)+3(c)+4(a)+5(a)]  |                |                                 |
|    | Total net purchase [1(e)+2(d)+3(d)+4(b)+5(b)]   |                |                                 |
| M. | Direct expenses (specify each expenses)   |                |                                 |
| N. | Total [Opening stock as per K+L(7)+M]   |                |                                 |
| O. | Sales/Issue of finished goods and credit note transaction (including sales returns/Issue returns of Goods)  | Sales          | Credit Note Transactions/return |
|    | (1) Sales Intra State   |                |                                 |
|    | (a) Sales   |                |                                 |
|    | (b) Net Sales   |                |                                 |
|    | (2) Intra State stock transfer  |                |                                 |
|    | (a) Stock transfer  |                |                                 |
|    | (b) Net stock transfer  |                |                                 |
|    | (3) Sales Inter State   |                |                                 |

|   |     |   |  |  |
|---|-----|---|--|--|
|   | (a) | Sales against 'C' Forms   |  |  |
|   | (b) | Sales in transit  |  |  |
|   | (c) | Others (specify)  |  |  |
|   | (d) | Total [(a)+(b)+(c)+(d)]   |  |  |
|   | (e) | Net interstate sales  |  |  |
|   | (4) | Inter state stock transfer  |  |  |
|   | (a) | To/From Head Office   |  |  |
|   | (b) | To/From Branches  |  |  |
|   | (c) | Total [(a)+(b)]   |  |  |
|   | (d) | Net stock transfer  |  |  |
|   | (5) | (a) Export to outside the country                                       |  |  |
|   | (b) | Net export  |  |  |
|   | (6) | (a) Deemed export sale  |  |  |
|   | (b) | Net deemed export sale  |  |  |
|   | (7) | (a) Others (specify)  |  |  |
|   | (b) | Net others  |  |  |
|   |     | <b>Total Sales/Issues</b><br><b>[(a)+2(a)+3(e)+4(c)+5(a)+6(a)+7(a)]</b> |  |  |
|   |     | <b>Net Sales/Issues</b><br><b>[1(b)+2(b)+3(f)+4(d)+5(b)+6(b)+7(b)]</b>  |  |  |
| P |     | <b>Gross profit</b>   |  |  |

#### PART IV

#### OTHER STATEMENTS

##### 1. Statements of Capital Assets Converted into stock in trade and sale of fixed assets (if any)

| Sl. No. | Description of Capital goods/Assets | Date of acquisition/purchase | Cost at the time of acquisition purchase | Amount at which the capital assets is converted into stock in trade | Sale value (if sold) | Rate of tax | Tax | Remarks |
|---------|-------------------------------------|------------------------------|--|---|----------------------|-------------|-----|---------|
| 1       | 2                                   | 3                            | 4  | 5   | 6                    | 7           | 8   | 9       |
|         |                                     |                              |  |   |                      |             |     |         |
|         |                                     |                              |  |   |                      |             |     |         |

##### 2. Statement of Consignment sales (by the consignee where the goods are received from the consignor outside the state)

| Sl. No. | Particulars                             | Amount |
|---------|---|--------|
| 1.      | Opening Stock                           |        |
| 2.      | Goods received (Consignor wise details) |        |
| 3.      | Sales                                   |        |
| 4.      | Tax collected                           |        |
| 5.      | Tax remitted                            |        |
| 6.      | Goods returned (Consignee wise details) |        |

|    |               |  |
|----|---------------|--|
| 7. | Closing stock |  |
|----|---------------|--|

3. **Statement of Transfer of Right to use Goods**

| Sl. No. | Description of Goods | Lease rentals received | Rate of tax | Tax collected | Tax remitted |
|---------|----------------------|------------------------|-------------|---------------|--------------|
| 1       | 2                    | 3                      | 4           | 5             | 6            |
|         |                      |                        |             |               |              |
|         |                      |                        |             |               |              |

4. **Statement of input tax credit on capital goods**

| I. No.   | Name of the Capital Goods purchased | Schedule No. & Entry No. | Date of Purchase | Purchase Value (Rs.) |                      |                         | Input tax paid on | Entry tax paid on | Purchase tax paid (if purchased locally from unregistered dealers) | Input tax credit available during the year | Balance input tax credit carry forwarded to next year (Rs.) |
|--|-------------------------------------|--------------------------|------------------|----------------------|----------------------|-------------------------|-------------------|-------------------|--|--|---|
|  |                                     |                          |                  | Local purchase       | Inter State purchase | Import from outside the |                   |                   |  |  |   |
| 1  | 2                                   | 3                        | 4                | 5                    | 6                    | 7                       | 8                 | 9                 | 10   | 11   | 12  |
| <b>A. In the case of capital goods where the value is below the limit prescribed</b> |                                     |                          |                  |                      |                      |                         |                   |                   |  |  |   |
|  |                                     |                          |                  |                      |                      |                         |                   |                   |  |  |   |
|  |                                     |                          |                  |                      |                      |                         |                   |                   |  |  |   |
|  |                                     |                          |                  |                      |                      |                         |                   |                   |  |  |   |
| <b>B. In the case of capital goods where the value is above the limit prescribed</b> |                                     |                          |                  |                      |                      |                         |                   |                   |  |  |   |
|  |                                     |                          |                  |                      |                      |                         |                   |                   |  |  |   |
|  |                                     |                          |                  |                      |                      |                         |                   |                   |  |  |   |
|  |                                     |                          |                  |                      |                      |                         |                   |                   |  |  |   |

5. **Statement of Details of Work Contract \*\* (Optional)**

(A) **Contract receipts**  
(In the case of a contractor)

| Sl. No. | Particulars                       | No. of Contracts | Total Amount of contract value (Rs.) | Total amount of contract value received/paid up to 31st March previous year | Receipts during the year |                              |              |           |         |                           |                    |       |  |
|---------|-----------------------------------|------------------|--------------------------------------|---|--------------------------|------------------------------|--------------|-----------|---------|---------------------------|--------------------|-------|--|
|         |                                   |                  |                                      |   | Total amount (Rs.)       | Deduction as per the VAT Act | Taxable T.O. | Taxe Rate | Tax Due | Tax remittance/deductions |                    |       |  |
|         |                                   |                  |                                      |   |                          |                              |              |           |         | By TDS                    | Along with returns | Total |  |
| 1       | 2                                 | 3                | 4                                    | 5   | 6                        | 7                            | 8            | 9         | 10      | 11                        | 12                 | 13    |  |
| 1.      | Pending contracts as on 1st April |                  |                                      |   |                          |                              |              |           |         |                           |                    |       |  |



|    |  |  |  |  |  |  |  |  |  |  |  |  |
|----|--|--|--|--|--|--|--|--|--|--|--|--|
| 2. | New Contract under taken during the year |  |  |  |  |  |  |  |  |  |  |  |
| 3. | Total (1+2)                              |  |  |  |  |  |  |  |  |  |  |  |
| 4. | Contracts pending as on 31st March       |  |  |  |  |  |  |  |  |  |  |  |

**(B) Contract awarded**

(In the case of an awarder including a contractor who awards sub contract)

| Sl. No. | Particulars                              | No. of Contracts awarded | Total Amount of contract value (Rs.) | Total amount of contract value paid up to 31st March previous year | Payments during the year |          |             |                        |                        |                    |  |
|---------|--|--------------------------|--------------------------------------|--|--------------------------|----------|-------------|------------------------|------------------------|--------------------|--|
|         |  |                          |                                      |  | Total amount (Rs.)       | With TDS | Without TDS | Tax Deducted at source | Tax remittance Details |                    |  |
|         |  |                          |                                      |  |                          |          |             |                        | Amount                 | Remittance Details |  |
| 1       | 2  | 3                        | 4                                    | 5  | 6                        | 7        | 8           | 9                      | 11                     | 12                 |  |
| 1.      | Pending contracts as on 1st April        |                          |                                      |  |                          |          |             |                        |                        |                    |  |
| 2.      | New Contract under taken during the year |                          |                                      |  |                          |          |             |                        |                        |                    |  |
| 3.      | Total (1+2)                              |                          |                                      |  |                          |          |             |                        |                        |                    |  |
| 4.      | Contracts pending as on 31st March       |                          |                                      |  |                          |          |             |                        |                        |                    |  |

\*\* Annex separate statements containing the details of awarder/contractor, nature of work, work order and date, contract amount, contract receipt/payments and tax paid details of individual contracts.

**PART V  
FINANCIAL RESULTS**

**1. Summary Results of Tax**

| Sl. No. | Particulars   | Amount |
|---------|---|--------|
| 1.      | Tax Credits   |        |
| 1.1     | Input tax paid in local purchase of goods   |        |
| 1.2     | Input tax paid on capital goods (Eligible amount only)                                |        |
| 1.3     | Purchase tax paid (eligible for special rebating only)                                |        |
| 1.4     | Entry tax paid (Eligible for special rebating only)                                   |        |
| 1.5     | Entry tax paid on capital goods (Eligible for special rebating only)                  |        |
| 1.6     | Tax amount on credit note transaction (including sales return)                        |        |
| 1.7     | Tax amount eligible for tax credit on opening stock (During the transition year only) |        |

|      |   |  |
|------|---|--|
| 1.8  | Others if any (specify)   |  |
| 1.9  | Total (1.1. to 1.8)   |  |
| 1.10 | Excess input tax (Credit carried forward from previous year (if any)) |  |
| 1.11 | Total amount for tax credits ( 1.9+1.10)                              |  |
| 2.   | Output tax  |  |
| 2.1  | Tax due/collected as per sales invoice                                |  |
| 2.2  | Reverse tax   |  |
| 2.3  | Purchase tax due  |  |
| 2.4  | Tax amount on debit note transactions (including purchase returns)    |  |
| 2.5. | Others if any (specify)   |  |
| 2.6. | Total output tax due (3.1. to 2.5)                                    |  |
| 3.   | Net tax payable/creditable (Total of output tax – Total of input tax) |  |
| 4.   | Tax due on interstate sales   |  |
| 5.   | Net tax payable/Creditable  |  |

## 2. Details of Refunds

| Sl. No. | Particulars                           | Amount Due | Refund effected | Balance outstanding |
|---------|---------------------------------------|------------|-----------------|---------------------|
| 1.      | On Export U/s                         |            |                 |                     |
| 2.      | On Inter State sales U/s              |            |                 |                     |
| 3.      | On inter State Stock Transfer U/s     |            |                 |                     |
| 4.      | On unadjusted & Excess tax credit U/s |            |                 |                     |
| 5.      | Total                                 |            |                 |                     |

## 3. Statement of taxes etc. paid/payable during the year \*\*

| Sl. No. | Particulars                               | Amount payable | Amount paid | Balance payable |
|---------|---|----------------|-------------|-----------------|
| 1.      | VAT Act                                   |                |             |                 |
| 2.      | CST Act                                   |                |             |                 |
| 3.      | Entry Tax Act                             |                |             |                 |
| 4.      | Others (Specify)                          |                |             |                 |
| 5.      | Total                                     |                |             |                 |
|         | Sub Details Under VAT Act                 |                |             |                 |
|         | a) Registration tax/Renewal Fee           |                |             |                 |
|         | b) VAT                                    |                |             |                 |
|         | c) Purchase Tax                           |                |             |                 |
|         | d) Unauthorized/Illegal collection of tax |                |             |                 |
|         | e) Security Deposit                       |                |             |                 |
|         | f) Penalty                                |                |             |                 |
|         | g) Settlement Fee                         |                |             |                 |
|         | h) Interest                               |                |             |                 |
|         | i) Others (specify)                       |                |             |                 |
|         | j) Total                                  |                |             |                 |

\*\* Attach separate statement of quarterly/monthly wise payments with details of instruments submitted.

## DECLARATION

I ..... (name of the authorized signature) in my capacity as ..... (designation) of ..... (name & address of the dealer) do hereby declare that the particulars given above are true and correct to the best of my/our knowledge, information and belief and all information furnished here are in accordance with our books of accounts and the returns submitted as per Form number.....

Place  
Date

Name  
Signature & Designation

(Seal)

Note:-

1. The above statement shall be signed by the dealer or the person authorized to sign the return under the Mizoram Value Added Tax Rules, 2005.
2. The above particulars shall be prepared by the dealer and submitted along with form No. ....

Verified. The Audit report in Form No. .... under the Mizoram Value Added Tax Rules in annexed.

Place  
Date

Signature  
Chartered Accountant/  
Cost Accountant with Membership No.

Notes:

*Quantitative particulars of principle items shall be given separately in a suitable format.*

*All the columns/Rows should be filled as stipulated. If any statement/columns/Rows is not applicable put 'NA' (Bold Letters) against the respective statement/columns./Row.*

( ESTHER LALRUATKIMI )  
Secretary to the Government of Mizoram,  
Taxation Department.

1. *Added vide Notification No. V. 19020/7/2006-TAX dt. 1.9.2008.*
2. *Substituted vide Notification No. V. 19020/7/2006-TAX dt. 1.9.2008.*
3. *Substituted vide Notification No. V. 19020/7/2006-TAX dt. 1.9.2008.*
4. *Substituted vide Notification No. V. 19020/7/2006-TAX dt. 1.9.2008.*
5. *Deleted vide Notification No. V. 19020/7/2006-TAX dt. 1.9.2008.*
6. *Substituted vide Notification No. V. 19020/7/2006-TAX dt. 1.9.2008.*
7. *Deleted vide Notification No. V. 19020/7/2006-TAX dt. 1.9.2008.*
8. *Added vide Notification No. V. 19020/7/2006-TAX dt. 1.9.2008.*
9. *Insertion vide Notification No. V. 19020/7/2006-TAX dt. 1.9.2008.*
10. *Added vide Notification No. V. 19020/7/2006-TAX dt. 1.9.2008.*
11. *Substituted vide Notification No. V. 19020/7/2006-TAX dt. 1.9.2008.*
12. *Substituted vide Notification No. V. 19020/7/2006-TAX dt. 1.9.2008.*
13. *Substituted vide Notification No. V. 19020/7/2006-TAX dt. 1.9.2008.*