

**THE MIZORAM
(SALES OF PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS)
TAXATION RULES, 1989.**

Published in the Mizoram Gazette of the 10th April, 1989.

In exercise of the powers conferred by section 46 of the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirits and Lubricants) Taxation Act, 1973 (*Mizoram Act. No. 6 of 1974*) the Government of Mizoram is pleased to make the following rules namely:-

1. Short title, extent and commencement:

- (a) These rules may be called the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Rules, 1989.
- (b) They shall extend to the whole of Mizoram.
- (c) They shall come into force at once.

2. Definitions:

In these rules, unless the context otherwise requires:

- (a) "Act" means the Mizoram (Sales of Petroleum and Petroleum Products, including motor spirit and lubricants) Taxation Act, 1973, (Mizoram Act No 6 of 1974)
- (b) "Agent" means a person authorized, in writing by a dealer to appear and to act on his behalf before a Superintendent, and Assistant Commissioner, a Deputy Commissioner, or the Commissioner, as the case may be, being:
 - (i) a relative of the dealer, or
 - (ii) a person regularly employed by the dealer, or
 - (iii) a Barrister at-law, a Solicitor, an advocate, a Pleader or any other person entitled to plead in any Court of Law in the Indian Union, or
 - (iv) a person who has been enrolled as a member of the institute of Chartered , and Accountant of India, or has passed any accountancy examination recognized in this behalf by State Government.
- (c) "Assistant Commissioner" means an Assistant Commissioner of Taxes referred to in rule 3 and any person appointed by that designation by the State Government under section 5 of the Act;
- (d) "Commissioner" means the Commissioner of Excise and Taxes;
- (e) "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 section 5 of the Act.
- (f) "Form" means a form appended to these rules;
- (g) "Government Treasury" means, in respect of a dealer, the treasury or sub-treasury 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 in Mizoram, is situated;
- (h) "Inspector" means the inspector of Taxes referred to in rule 3 and any person appointed by the designation by the State Government under Section 5 of the Act.

- (i) "Officer" means an office mentioned in Rule 3;
 - (j) "Return period" means the periods for which return are to be furnished by the dealer;
 - (k) "Rule" means a rule of these rules;
 - (l) "Section" means a section of the Act;
 - (m) "Superintendent" means, in respect of a dealer, a Superintendent of Taxes referred to in rule 3 and any person appointed by that designation by the State Government under Section 5 of the Act and within whose jurisdiction the dealer's place of business is situated or if the dealer has more than one such place, the Superintendent within whose jurisdiction the Chief Branch of Head office of Mizoram of such business is situated or if the dealer has no place of business within the State of Mizoram, the Superintendent who has been so notified by the Commissioner under rule 4,
3. Taxing Authorities:- There shall be the following taxing authorities to assist the Commissioner:-
- (a) Deputy Commissioner of Taxes.
 - (b) Assistant Commissioner of Taxes.
 - (c) Superintendent of Taxes.
 - (d) Inspector of Taxes.
 - (e) Any other person appointed as such by the State Government.
4. Delegation of powers by the Commissioner: Subject to the provisions of the Act and Rules made thereunder, the Commissioner may, by notification in the Official Gazette, delegate the powers to be exercised by the Officer to be specified in the notification and shall, by notification, specify the area in respect or which powers are to be exercised be such of Officers.
5. Registration: An application for registration under section 6 of the Act shall, on commencement of the Act, be made in Form I within such times as may be notified by the Commissioner in the Official Gazette and thereafter not less than one month before the date from which the dealer becomes liable to pay tax under the Act. The application shall be addressed to the Superintendent in Form I.
6. An application for registration shall be signed and verified in the case of –
- (a) Individuals, by the Proprietor of the business.
 - (b) an association of person, by an adult member of the association,
 - (c) a firm, by the managing partner or an adult member of the firm,
 - (d) a Hindu undivided or joint family, by the manager or any adult member of the family,
 - (e) a Company, by the Managing director or the Secretary or Manager, or the Principal of Chief Executive Officer of the Company.
 - (f) any Government Department, by the head of the office.
7. The person making an application for registration shall specify the capacity in which the application is made, signed and verified.
8. The Certificates to be granted under section 8 of the Act shall be in Form II.
9. Each Certificate shall bear a number and distinctive registration mark. The distinctive registration mark to be entered on a Certificate shall be such as may be assigned by the Commissioner for each local area.

10. A Certificate shall be issued for each place of business and it shall be kept at the place of business to which it relates.
11. Any dealer may obtain, on payment of fee referred to in rule 66, a duplicate copy of any certificate which has been issued to him and which might have been lost, destroyed or defaced.
12. When a registered dealer applies for cancellation or amendment of his certificate of registration, he shall submit the Certificate along with his application to the Superintendent.
13. When a registered dealer furnishes any information as required by section 45, he shall send, along with his report, the Certificate of registration, to the Superintendent for amendment, cancellation or replacement, as the case may be. All such information shall be furnished within fourteen days from the date on which the change takes place.
14. Register of Certificates or registration issued shall be maintained by the Superintendent in Form III.
15. Returns: Every registered dealer shall furnish returns of sale of taxable goods under section 10 to the Superintendent in Form IV.
16. The returns during the first year of operation of the Act, shall be furnished for such period and within such time as may be notified by the Commissioner in the Official Gazette and thereafter quarterly so as to reach that Officer on or before the date specified below –

For the quarter ending 31 st March	-	30 th April
For the quarter ending 30 th June	-	30 th July
For the quarter ending 30 th September	-	30 th October
For the quarter ending 31 st December	-	30 th January
17. All returns required to be furnished shall be signed and verified as in case of an application for registration under rules 6 and 7.
18. Assessment Orders passed under the provision of the Act shall be made in Form VA and VB, in Form VII (Reverse).
19. Appeal: An appeal under section 19 shall lie to the Assistant Commissioner of Taxes (Appeals).

Provided however that in any case or class of cases the Commissioner may by order in writing direct that the appeal under this rule shall lie to such Assistant Commissioner of Taxes other than the Assistant Commissioner of Taxes (Appeals) as may be specified in that order.
20. A memorandum of an appeal may be presented to the appellate authority by the appellant or an agent or it may be sent by post.
21. The memorandum of appeal shall be in Form VI.
22. The memorandum of appeal shall be accompanied by a certified copy of the order appealed against and the fee prescribed in rule 66.
23. The memorandum of appeal shall be signed, verified and endorsed by the appellant or his agent to the following effect –
 - (a) that the tax assessed has been paid, and
 - (b) that to the best of his knowledge and belief the statement made in the memorandum are true.

24. When an appellant does not comply with any of the requirement of rules 21, 22, or 23 in presenting appeal, it may be summarily rejected.
25. Revision: A petition for revision under sub-section (2) of section 20 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.
26. A petition for the service shall be presented, signed, verified and endorsed as in the case of appeal. It shall be accompanied by a certified copy of the order objected to and by fee prescribed in rule 66.
27. A petition for revision may be summarily rejected where the requirements of any of the rule 25 or 26 are not complied with on presentation of the petition.
28. When a petition for revision is not disposed of under rule 27, a date and place shall be fixed for hearing.
29. 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.
30. Notice no demand: A notice of demand shall be in form VII.
31. Tax when payable: Tax payable under the Act shall be paid as follows –
 - (a) before any registered dealer furnishes the return in the prescribed manner he shall pay into the Government Treasury the full amount of tax due from him under the Act on the basis of such return and shall furnish along with the return a receipt from such treasury in token of payment of such tax.
 - (b) when a revised return is submitted by a registered dealer and if the revised return shows a greater amount of tax to be due than was payable on the basis of the original return, the dealer shall pay the excess amount of tax manner in provided in clause (a), and shall furnish along with the revised return a receipt in token of payment of such excess tax.
 - (c) the amount of all other dues under the provisions of this Act in excess of payment already made under clause (a) and (b) or where no payment has been made, shall be paid within thirty days from the date of the service of this notice.
32. Mode of recovery: If the deemed in respect of any dues under the Act is not paid on or before the date specified as aforesaid, the dealer shall be deemed to be in default.
33. Where a dealer is in default, the Superintendent may order that the amount due shall be paid and may proceed to realize the amount due as such.
34. Method of payment: The dues referred to in the Act shall be paid direct into the Government Treasury by Challan. No payment of such dues shall be accepted at the office of the Commissioner, the Deputy Commissioner, the Assistant Commissioner or the Superintendent.
35. Challan for making payment shall be in Form VIII and shall be obtainable at any Government Treasury or at the office of the Superintendent.
36. Challan shall be failed in quadruplicate. Two copies dully signed as proof of payment shall be return to the dealer, and the other to retain by the Treasury or Sub-treasury.

37. The original of the Challan shall be transmitted to the Superintendent of the following day of deposit by the depositor.
38. Every Treasury and Sub-Treasury officer shall send an advice list to the Superintendent of the area on the fifth of every month showing the amount received in the previous month. The advice list shall contain the Challan number and date, the name of the dealer and the amount paid.
39. Every Superintendent shall record the receipt of Challans in the Daily Collection Register indicating the number, date and amount of each Challan. The daily Collection Register shall be maintained in Form IX.
40. Every Superintendent shall maintain an Assessment Demand and Collection Register in Form X.
41. Refunds: An application for refund shall be made to the Superintendent and shall include, amongst other, the following particulars –
 - (a) The name and address of the dealers,
 - (b) The period of assessment for which refund is claimed,
 - (c) The amount of dues already paid together with Challan number and the date of payment, and
 - (d) The amount for refund claimed and the grounds thereof.
42. An application for refund shall be signed and verified by the claimant.
43. No claim to any refund shall be allowed unless it is made within one year from the date of the original order of assessment or within one year of the final order passed on appeal, whichever is later.
44. When the Superintendent is satisfied that the refund claimed is due, wholly or in part, he shall, subject to the provision of rule 46 record an order sanctioning the refund.
45. When an order for refund has been passed, a refund voucher in Form XI shall be issued in favour of the claimant if he desires payment in cash. An advice list shall, at the same time, be forwarded to the Treasury or sub-Treasury officer concerned.
46. When the claimant desires to adjust the amount of refund due to him against any amount payable by him, the Superintendent shall set off the amount to be refunded or any part of the amount against the tax, if any remaining payable by the claimant.
47. A register of refund shall be maintained in Form XII wherein particulars of all applications for refund and the order passed thereon shall be entered.
48. The application together with relevant records shall be submitted for order to –
 - (a) The Assistant Commissioner of Taxes where the refund does not exceed rupees two thousand five hundred;
 - (b) The Commissioner of Taxes where the refund exceeds rupees two thousand five hundred; but does not exceed rupees five thousand;
 - (c) The State Government where the refund exceeds rupees five thousand.
49. Prosecution: A register in Form XIII shall be maintained showing the prosecution instituted and offence compounded under the Act.
50. When an order is recorded under Section 39 accepting any sum, by way of Composition of offence from any dealer, the order shall specify the –

- (a) time within which the money is to be paid into a Government 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.
51. The sum referred to in rule 50 shall be paid by the dealer to a Government Treasury in the manner indicated in rule 34 and 36 and a receipted copy of the challan shall be produced by him in proof of payment.
52. Every dealer shall maintain a register in form XIV.
53. Notwithstanding anything contained in rule 52 the register in use by a dealer at the commencement of these rules may be allowed to be used by the dealer, on approval of Commissioner, even though it does not conform to the prescribed by rule 52, provided it contains all the particulars required for purpose of assessment.
54. Every dealer shall –
- (a) correctly keep the register in the manner required and shall not cancel, obliterate or alter any entry therein, except for correction or any errors duly initialed, and shall not made any entry therein which is untrue in any particulars;
 - (b) keep the register and other account books and vouchers all time ready for the inspection of the Officers and shall permit any officer to inspect it and make such minute therein or any extract therefrom, as the officer thinks fit and shall at any time, if demanded, send it to the Superintendent.
55. Every dealer shall issue cash or credit memorandum in respect of all sales made by him.
56. In requiring the production by any dealer of his accounts or documents etc., strict regard shall be paid to the necessity of not disturbing the business of the dealer or the work of the staff any more than is necessary for the purpose of ascertaining the required information.
57. Information to be furnished- The information required to be furnished under section 45 shall be furnished to the Superintendent and within fourteen days of the occurrence of the event in respect of which the information is to be furnished.
58. Notices or requisitions under the Act of the rules may be served by any of the following methods –
- (a) by delivery to addressee or agent, by hand of a copy of the notice;
 - (b) by registered post;
- Provided that if upon an attempt having made to serve any such notice or requisition by any of the above mentioned methods, the Superintendent concerned is satisfied that the dealer is evading the service of 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 or premises of the dealer and such service shall be as effectual as if it had been made on the dealer personally.
59. No person, other than a registered dealer, shall transport from railway station, steamer, station post office or air post in Mizoram, any consignment of taxable goods dispatched from any place outside Mizoram, provided this restriction shall not apply where the consignment does not exceed two litres.
60. A registered dealer shall, before transporting from any railway station, steamer station, post office or airport in Mizoram, any consignment of taxable goods dispatched from any place outside Mizoram, produce for counter-signature before the Superintendent the railway receipt,

bill of lading or other documents required for the purpose or obtaining delivery of such consignment from the public carrier. He shall also make a written declaration in Form XV in duplicate, duly signed, to the Superintendent and shall furnished therein the following particulars, namely –

- (a) the description, quantity and value of the taxable goods to be transported;
 - (b) the place from which the taxable goods are being dispatched;
 - (c) the manufacturers or dealers from such taxable goods are being purchased;
 - (d) the name, address and registration certificate number of the dealer transporting the taxable goods.
61. The Superintendent shall thereupon countersign the railway receipt, bill of lading, or other document, and seal it with his official seal. Both copies of declaration made by the dealer shall be endorsed with the number of railway receipt, bill of lading or other document, as the case may be and the date of counter-sign of the foresaid documents, and they shall be signed by the Superintendent and sealed with his official seal; one copy of the declaration shall thereupon be returned to the dealer and the other copy retained by the Superintendent.
62. A breach of rules 59 and 60 shall be punishable with a fine not exceeding one thousand rupees.
63. Notwithstanding anything contained in rule 59 and 60, the Superintendent may, for good and sufficient reason, authorize any person to transport any consignment, of taxable goods exceeding the quantity prescribed in rule 59 from any railway station, steamer station, post office or airport in Mizoram.
64. Delegation and exercise of powers: The power to call for returns, make assessment, to cancel or ratify them, to impose penalty and to other maintenance of accounts shall not be delegated to any Officer below the rank of Superintendent.
65. The officers to whom powers may be delegated under section 43 shall exercise the powers subject to provisions of the Act and Rules thereunder and to such restriction as may be imposed by the Commissioner in delegating powers.
66. Fees – The following fees shall be payable –
- (a) upon a memorandum of appeal against an order of assessment, or upon a petition for revision of an appellate order against an order of assessment five percent amount of tax in dispute subject to a minimum of two rupees and a maximum of one hundred rupees.
 - (b) upon a memorandum of appeal against an order of penalty, or upon a petition for revision of an appellate order against an order of penalty-rupees two;
 - (c) upon a petition for revision of any other order and upon any other miscellaneous petition-rupee one;
 - (d) for a duplicate copy of Certificate of registration rupees two.
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.
67. No fee shall be payable in respect of any objection, written or verbal made in reply to a notice nor in respect of spontaneous application which asks only for information and does not seek any specific relief.
68. Copies of order: The first copy of assessment if and when applied for the first copy of the appellate or revision order will be supplied to the dealer free of charge.
69. An application for a certified copy of order or other document shall be filed in the office of the 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.

70. The following shall be payable for certified copies –

- (a) An application fee – 25 paise.
- (b) Authentication fee for every 360 words or fraction of 360 words – 50 paise.
- (c) One impressed folio for not more than 150 (English) words and extra folio for every additional 150 words or less – rupee one.
- (d) Urgent fee of Re. 1 if an applicant requires his copy to be furnished on the day of submission of the application. In such cases, fees and folios must also accompany the application.
- (e) An additional fee of Re. 1 to cover the cost of postage if the applicant wants his copy to be sent to him by post.
- (f) A searching fee of Re. 1 if the applicant wants a copy of the order or document which is more than one year old.

71. The fees payable under clauses (a) and (b) of rule 66 shall be deposited into the Treasury or Sub-Treasury under the head – “0040-Sales Tax, 5 – Tax on sale of Motor spirits and lubricants,”

All other fees payable under the Act or the Rules shall be paid in Court Fee Stamps.

72. Penalties –

- (a) Whoever signs and verifies an application or a return or an application for refund otherwise than in conformity with rules 6, 17, or 42 shall be punishable with a fine not exceeding one hundred rupees.
- (b) When a dealer acts in contravention of, or fails to comply with, any rules other than rules 6, 17, 42, 59 and 60, shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.

73. Place of assessment: A dealer shall ordinarily be assessed by the Superintendent within whose jurisdiction his business is situated.

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

74. A dealer who wishes to claim deduction on the ground that the taxable goods was not sold in the State but dispatched outside the State shall, on demand, furnish in respect of such dispatch the following particular namely :-

- (a) the name of the railway, steamer or air station and of booking Office, if separate from station of dispatch, and station of delivery.
- (b) the number of the railway, steamer or air receipt of bill of lading and invoice number with date,

(c) the description and the quantity of weight of the goods consigned with their value.

75. Every registered dealer shall hang up his registration certificate in his business premises in a conspicuous place.
76. In determine the total weight of taxable goods sold in a return period, fraction a litre equal to or exceeding half litre shall be taken as a whole litre.
77. In determining the amount of tax payable or in allowing any refund under this Act, an amount equal to or less than two paise shall be taken as five paise.

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973.

FORM – I

Application for registration
(See Rule 5)

To,

The Superintendent of Taxes.....

I, son ofresiding at P.O in in Thana of District on behalf of myself and the persons whose names and addresses are given in paragraph 2 on behalf of the company mentioned in paragraph 4 doing business.

As.....in.....P.O..... in Thana.....of..... District and with branches at..... hereby apply for a certificate of registration under the Mizoram (Sales of Petroleum and Petroleum products, including Motor Spirits and Lubricants) Taxation Act, 1973. We ordinarily deal in.....

(We obtained the following taxable goods otherwise than purchase for sale in the State)

(We manufacture, make or process the following taxable goods for sale in the State)

(We import the following taxable goods from outside India/ Assam for sale in the State)

**2. The following person(s) of the aforesaid business and have/ has interest in the aforesaid business.

Sl. No.	Name	Address	Age	Father's Name	Home Address
(1)	(2)	(3)	(4)	(5)	(6)
1.					
2.					
3.					

• Here enter the name and style of the business.

** This paragraph is to be filled up only in case of business other than a joint stock company.

*3. Myself and the persons enumerated in paragraph 2 above have interest in no other business in India..... again each –

in the following other business in India.

Sl. No.	Name	Name and Particulars of Business	Address of the Business
(1)	(2)	(3)	(4)
1.			
2.			
3.			

**4. The business in respect of which application is made has been registered with the Registrar of Companies, Mizoram (if registered in any other State, the name of such State) on.....

5. We maintain our account in the Language and for the purpose of accounting our years run from to approximately corresponding to English dateto The above statements are true to the best of my knowledge and belief.

Signature of applicant
Designation.....

Head of the office/ Proprietor/ Managing partners/ Manager/ Managing Director or Directors/ Member/ Principal Officer.

Date at.....
The.....

ACKNOWLEDGEMENT

Receive an application in Form I from..... for registration under section 6/7 of the Mizoram (Sale Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act 1973 (Mizoram Act No. 6 of 1974)

Receiving Officer.

• This paragraph is to be filled up only in cases of business other than a joint stock company.

** This paragraph is to be filled up only in case of a joint stock company.

Note : Strike out which is not applicable.

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973.

FORM – II

**Certificate of registration
(See Rule 8)**

Registration Mark:

No.....

Circle.....

This is to certify that (1)..... son of..... residing at has this..... day of20 been registered under section 6/7 of the Mizoram (Sales of Petroleum and Petroleum Products, including motor spirit and Lubricants) Taxation Act, 1973 (Mizoram Act. No. 6 of 1974)

He is liable to pay tax with effect from

The dealer deals in:-

Goods sold after purchase in Mizoram.	Goods sold after import from outside Mizoram.	Goods sold after manufacture of production.
(1)	(2)	(3)

Seal

Superintendent of Taxes.

- (1). Here enter the name of the proprietor in the case of individuals, the name of firm in the case of partnership or association of person, the name of the family in the case of Hindu undivided family. The name of the company, in the case of a joint stock company. The designation of the head of the office, in the case of a Government Department.

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRITS AND LUBRICANTS) TAXATION ACT, 1973.

FORM – III

Register of Certificates Issued
(See Rule 14)

Circle –

Serial No.	Dealer's Name and address	Certificate No. and date of Issue	Branch of business if any	Date of commencement of liability	Registered under section	Remarks

**THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LIBRICANTS)
TAXATION ACT, 1973.**

FORM – IV

Return of Taxable goods sold
(See Rule 15)

Name of dealer Registration No
Address..... Return Period.....

Particulars	Motor spirit(other than Diesel oil and other internal combustion oil	Diesel oil and other internal combustion oils	Lubricants	Crude oil	Remarks
	Litre	Litre	Litre	Litre	
A. (a) Opening stock.					
(b) Taxable goods manufactured, made or processed during the period.....					
(c) taxable goods import					
(d) other receipt / gain, etc...					
(e) taxable goods return					
(f) Total stock (a+b+c+d+e)					
(g) Dispatches on exchange on consignment account inside Mizoram....., outside Mizoram.....					
(h) Despatches on consignment account.					
(i) Export outside India.					
(j) State taxable under Central Sales Tax Act.					
(k) Loss claimed under section 3(3).					
(l) Closing Stock.					
(m) Total quantity of taxable goods liable to tax.					

B. Tax payable –

at the rate of..... per litre of Spirit than Diesel Oil and other International Combustion Oils..... At the rate of.....per litre of Lubricants..... at the rate per litre Crude oil.....

Total Tax due Rs

C. Amount paid. Vide Chalan No.....date.....Rs

The above statement is true to the best of my knowledge and belief.

Date.....19.....

Signature of dealer.

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRITS AND LUBRICANTS) TAXATION ACT, 1973.

FORM – VA

Assessment Order Street
(See Rule 18)

1. Name of dealer (with complete address).....
2. Registration Certificate No..... Circle.....
3. Sub division period ending.....
4. Record No.
5. Branches –
 - (a)
 - (b)
6. Share -
 - (a) Partners:- Their names with shares.
 - (b) Members:- Their names with shares.
7. Weight of goods returned: -
 - (a) Motor spirit (other than Diesel oil and other internal combustion oil)
 - (b) Diesel oil and other internal Combustion oil,
 - (c) Crude oil
 - (d) Lubricant
8. Books produced:
9. Section and sub-section under which assessment made:

Date	Assessment Order

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973.

FORM – VB

Assessment Order Form
(See Rule 18)

Circle..... Registration No
Name of Dealer..... Record No
Address..... Return period.....

Particular	Motor spirit(other than Diesel oil and other internal combustion oils)	Diesel oil and other Internal combustion oils.	Lubricants oils	Crude oil.
	Litre	Litre	Litre	Litre
1. Returned Total Quantity of taxable goods issued out of stock during the period. B. Less- (a) Despatches on Exchange account Inside Mizoram..outside Mizoram.. (c) Export outside India. (d) Sales taxable under Central Sales Tax Act... (e) Less claimed under Section 3 (3) of the Act... 3. Taxable quantity returned. B. Determined- 1. Total quantity of Taxable goods issued out of stock during the period.				

Less –

- (a) Dispatch on Exchange account-
Inside Mizoram.....
Outside Mizoram.....
- (b) Dispatches on consignment account-
Outside Mizoram.....
- (c) Export outside India.....
- (d) Sales taxable under Central Sales Tax Act
- (e) Less allowed under Section 3 (3) of the Act.....

3. Quantity liable to tax.....

C. Tax payable at the rate of..... per litre of Motor Spirit other than Diesel oil and other International Combustion oils.....at the rate of..... per litre of Lubricantat the rate of Crude Oil.....

Total Amount
Payable.....

D. Total amount of tax assessed

Amount of penalty imposed

Total dues

Amount already paid

Net balance due

Rupees (in words)

Assessed under Section
On20

Superintendent of Taxes.....
Address

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1979.

FORM – VI

Form of appeal against an order of assessment under Section 11, 13, or 14 or/ and against an order of penalty under Section 16 or 20 of the Mizoram Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1973.

(See Rule 21)

To

The
.....
.....

The day of 20

Date of order appealed against

Name and Designation of the Officer who passed the order

Period of assessment from to

Amount of tax assessed on Sale of Motor Spirits (other than Diesel oil and other Internal Combustion oil).....

Amount of tax assessed on sale of Lubricants.....

Amount of tax assessed on sale of Crude Oil/

Amount of penalty imposed.....

Total.....

The petition of of Post office District
Sheweth follows-

1. Under the Mizoram (Sales of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act 1973 your petitioner has been assessed on sale of litres.

Motor Spirit (other than Diesel oil and other internal combustion oil of Diesel oil and other internal Combustion Oil

Lubricants
/Crude oil/

for the period from to

2. Under Section 17/22 of the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1973 a penalty of has been imposed on your petitioner.

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

4. Your petitioner sold litres of Motor Spirits (other than Diesel oil and other internal Combustion oil of Diesel oil and other internal Combustion oil

Lubricants
Crude oil

Only during the period and your petitioner liable to pay a tax of Rs..... only for the said period.

Motor Spirits (other than Diesel oil
and other internal Combustion oil)

5. Your petitioner did not sell diesel oil and other internal combustion oil any during the said period.

Lubricants
Crude oil

Motor spirit (other than diesel oil
and other internal combustion oil)

6. Your petitioner has made a return of Diesel oil and other internal Combustion oil

Lubricants
Crude oil

Sold to the office of the Superintendent under Section 10 of the Act and has complied with all the terms of the notice served on him by the Superintendent under sub-Section(2) of Section 11 of the Act.

7. Your petitioner was prevented by sufficient cause from making the return required by Section 10 or had not a reasonable opportunity to comply or was prevented by sufficient cause from complying with the terms of the notice or from producing the evidence required under sub-section (2) of Section 11, as more particularly specified in the statement hereto annexed.

8. (Enter here the grounds on which you rely for the purpose of this appeal).

9. 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 set aside and/or remanded tofor assessment or that the order of theimposing a penalty of Rs upon your petitioner may be set aside.

I the petitioner named above. Do hereby declared that what is stated herein is true to the best of my information and belief and that all tax due in respect of the order of assessment appealed against has been paid, under Treasury Challan No dated.....

Certified copy of the order appealed against is attached herewith.

Signed.....

(to be signed by the dealer or by an agent duly authorized in writing in this behalf by the appellant).

Note:- Strike out whichever is not applicable.

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973.

FORM-VII
Notice of Demand under Section 20 of the Act
(See Rule 30)

To

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

You are hereby informed that for the return period ending on..... the sum of Rs..... as specified overleaf, has been determined as payable by you on account of tax and penalty.

2. You are required to pay the amount on or before to the Treasury Office, at.....

Sub-Treasury Officer
State Bank of India
Reserve Bank of India
when you will be granted a receipt.

3. You are further informed that unless the total amount due, including the penalty, is paid by the above date, a further penalty, will be imposed on you and a Certificate will be forwarded to Collector for the recovery of the whole amount as an arrear of land revenue.

Dated.....20

(Seal)

Superintendent of Taxes

Address.....

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973.

FORM – VII (Reverse)

Assessment Order Form
(See Rule 18)

Circle.....Registration No.....
Name of Dealer..... Record No.....
Address.....Return Period.....

Particulars	Motor spirit(other than Diesel oil and other internal combustion Oils)	Diesel oil and other internal combustion oils	Lubricants oil	Crude oil
	Litre	Litre	Litre	Litre
A. Returned-				
1. Total quantity of taxable goods issued out of stock during the period.				
2. Less				
(a) Despatches on exchange account inside Mizoram outside Mizoram.				
(b) Despatches on consignment account outside Mizoram.				
(c) Export outside India.				
(d) Sales taxable under Central Sales Tax Act.				
(e) Less claimed under section 3 (3) out of the Act...				
3. Taxable quantity returned				
B. Determined				
1. Total quantity of taxable goods issued out of stock during the period.				

2. Less
- (a) Despatches on Exchange account Inside Mizoram Outside Mizoram.
 - (b) Despatches on consignment account outside Mizoram....
 - (c) Export outside India..
 - (d) Sales Taxable under Central Sales Tax Act....
 - (e) Loss allowed under section 3 (3) of the Act...
3. Quantity liable to tax...

C. Tax payable:
at the rate of.....p per litre of Motor Spirit other than Diesel oil and other internal combustion oils....
at the rate of.....p per litre of diesel oil and other internal combustion oils...
at the rate ofp per litre of lubricant.....
at the rate of.....p per litre of Crude oil.....
Total amount payable.....

D. Total amount of Tax assessed-
Amount of penalty imposed.....
Total dues.....
Amount already paid.....
Not balance due.....
Rupees.....(in words)

Assessed under section.....
On.....20....

Superintendent of Taxes.
Address.....

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973.

**FORM – VIII
CHALLAN**

(See Rule 35)
(To be printed in quadruplicate)

“240-SALES TAX

Motor Spirit (other than Diesel oil) and internal
Combustion oil, Diesel oil and internal combustion oil,
Lubricants Crude oil.

Challan for tax/ penalty/composition money paid to.....		Treasury/ Sub treasury	
Branch of the Bank of India		for the return period	
Reserve Bank of India Calcutta		ending	
By whom tendered	Name & Address of the dealer on whose behalf money is paid	Payment on account of	Amount (to be entered in figures)
		Tax.....	Rs.
		Penalty	Rs.
		Composition Money	Rs.
		Miscellaneous	Rs.

Rupees(in words)

Date..... Signature of dealer or agent. (for use in the treasury.)

Challan No.....

Received payment of Rs..... Rupees.....(in words)

Treasurer

Accountant

Treasury/ Sub-treasury officer
Manager or Agent.

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973.

**FORM-IX
(Register of daily collection)**

(See Rule 39)

Return period.....

Financial year.....

Month.....

DEMAND COLLECTION									ADVANCE COLLECTION					
Serial No	Number in the Demand register	Treasury challan Number and date	Name of the dealer	Demand in excess of advance	Penalties	Composition money	Miscellaneous	Total	Serial number	Record number	Treasury challan Number and date	Name and address of dealer Making payment	Amount paid	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973

**FORM- X
Register of Assessment, Demand and Collection**

(See Rule 40)

Circle.....

Month.....

Financial year.....

Return period.....

Net quantity determined						Demand				Collection						
Serial no	Index No	Name of dealer	Motor spirit (other than Diesel oil and internal combustion oil)	Diesel oil and internal combustion	Lubricants	Crude oil	Other oil	Demand (before deduction of advance)	advance	Net-demand (9-10)	Penalty	Composition money	Total 11, 12 and 13	Amount	Challan no and date	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
								Rs. p	Rs. p	Rs. p	Rs. p	Rs. p	Rs. p	Rs. p		

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973

FORM – XI
(See Rule 45)

THE MIZOARM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION Act, 1973

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973

Book No.
Voucher No.

"240-SALES TAX"

Motor spirit (other than Diesel oil and other combustion oil) Diesel oil and other internal combustion oil
Lubricants
Crude oil
Refund payable-
Assessment record No-
Date of order directing refund-
Amount of refund-
Challan no. and date of original payment-
Signature of Superintendent-
Signature of recipient of the voucher-
Date of encashment

Book No.
Voucher No.

240-SALES TAX

Motor spirit (other than Diesel oil and internal combustion oil)
Diesel oil and other internal combustion oil Lubricants Crude oil, Order for refund tax.

Treasury/ Sub-treasury
Payable at State Bank of India
Reserve Bank of India

To

The treasury officer.....
The Sub-Treasury Officer.....
The Agents, State Bank of India.....
The Agent Reserve Bank of India.....

1. Certified that with reference to the assessment records No..... a refund of Rs..... is due to..... in respect of the return period ending.....
2. Certified that the tax concerning which the refund is given has been credited in the Treasury.
3. Certified that no refund order regarding the sum now is question has previously been granted and this order of refund has been entered in the assessment record under my signature.
4. Please pay to..... the sum of Rs.....
(Rupees.....) in words.
Date..... place..... Superintendent.....

Received payment	Pay rupees..... only
	Office incharge of the Treasury
Claimant's signature	
The 20.....	Examined Sub-Treasury Accountant the.....20.....

THE MIZORAM (SALES OF PETROLEUM PRODUCTS INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973

FORM – XII

Refund Register

(See rule 47)

Circle.....

Financial year	Sl. no	Name & address of the claimant	Return period in respect of which refund is claimed	Amount of refund claimed	Amount of refund allowed	PAYMENTS			Remarks
						Refund Vr. No and date	Refund set off against other demands	Office who allowed the refunds	
1	2	3	4	5	6	7	8	9	10

THE MIZORAM SALES OF PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973

**FORM-XIII
Register of Prosecution**

Serial No	Year	Name of the dealer	Address	Date of prosecution or issue of notice thereof	Nature of offence	Result	Amount of composition money realized if any and the date of realization	Remarks
1	2	3	4	5	6	7	8	9

THE MIZORAM SALES OF PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRITS AND LUBRICANTS TAXATION ACT, 1973

**FORM –XIV
Dealers account of daily transactions (litres)**

(See rule 52)

Name of dealer.....
Address.....
Registration No.....

Month.....

Date	Opening balance	Quantity manufactured, Made or processed	Quantity imported	Other receipts/gain	Returned by customer	Total stock	Despatches on exchange account		Despatches on consignment account outside Mizoram	Export outside India	Quantity taxable under the Central Sales Tax Act	Loss claimed under section 3 (3)	Taxable quantity	Closing stock	Remarks
							Inside Mizoram	Outside Mizoram							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

- Notes:-
- 1) This register should be maintained in the form of a book with at least 24 pages for use not less than two years.
 - 2) Separate register should be maintained in respect of sale of motor spirit (other than Diesel oil and internal Combustion Oil) Diesel oil and internal combustion oils, lubricants and Crude oil.

THE MIZORAM SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973.

FORM-XIV

Declaration

(See Rule 59 and 60)

To,

The Superintendent of Taxes,

In accordance with the provision of rules 59 and 60 of the Mizoram (sales of Petroleum and Petroleum products, including Motor Spirit and Lubricants) Taxation Rules, 1985, I/ We hereby declare that the following consignment..... is being imported into Mizoram, by Rail/ Air/ Steamer and apply for a permit to transport the same by road/ by Boat from the railway station/ Steamer station/ Post office/ airport mentioned below:-

- 1) Name and address of the seller from whom purchased.....
- 2) Name and address of the consignee.....
- 3) Place of dispatch.....
- 4) Name of railway station/Steamer station/post office/airport from which delivery will be taken.
- 5) Destination.....
- 6) Destination of consignment.....
- 7) Quantity.....
- 8) Weight.....
- 9) Value.....
- 10) Consignor's invoice No, and Date.....
- 11) Railway receipt or bill of lading or air note No.....
- 12) Remarks (if any).....

I/ We hereby declared that I/ We/ are registered under the Mizoram (Sales of petroleum and petroleum products, including Motor Spirit and Lubricants) Taxation Act, 1973 (Mizoram Act No. 6 of 1974) holding Registration Certificate No..... and the above statement are true to the best of my/ our knowledge and belief.

I/ we also undertaken to duly account for you the disposal of the above goods when imported and to pay tax on the sakes thereof owing to the provisions of the said Act and the Rules made thereunder.

Name of the dealer in full.....
Address.....
Signature and status of the applicant.....

- Note:-
- 1) A separate application should be made for each different consignment and different destination.
 - 2) The application should be signed by the same person provided in Rule 6 for the purpose of signing an application for registration.