

AS REQUIRED UNDER CLAUSE 4(1) (B) OF THE RIGHT TO INFORMATION Act, 2005, THE FOLLOWING MANUALS FOR TAXATION DEPARTMENT, GOVERNMENT OF MIZORAM IS HEREBY MADE FOR GENERAL GUIDANCE OF THE PUBLIC

1. ORGANISATION, FUNCTIONS AND DUTIES:

1.1 Particulars of Organisation:

Taxation Department, Government of Mizoram, which was bifurcated from Department of Excise and Taxation, Government of Mizoram with effect from July 1988, is now functioning as a separate Department headed by Commissioner of State Tax having its headquarters at New Capital Complex, Aizawl. The Department is having 356 (three hundred and fifty-six) sanctioned posts (including 4 staff from Firms & Societies) of different categories.

The Headquarters Office is headed by Commissioner of State Tax and is supported by 2 (two) Additional Commissioner of State Tax, 3 (three) Joint Commissioner of State Taxes, 2 (two) Deputy Commissioner of State Taxes, 1 (one) Assistant Commissioner of State Taxes, 1 (one) Office Superintendent, 3 (three) State Tax Officer and a number of ministerial and Group D staff.

For overall improvement in the field of Tax Administration and collection of revenue, the State of Mizoram is divided into 11 (eleven) Zones headed by Deputy Commissioner of State Tax. In each zone the Deputy Commissioner of State Tax is supported by Assistant Commissioner of State Tax, State Tax Officers and other ministerial and fourth-grade staff.

1.1.1 Aizawl East Zone (With its Headquarters at Aizawl):

From Millennium Centre Traffic Point covering the whole of Zarkawt Area including Babutlang (ex-Jail Veng) and the whole of Chanmari and Chanmari West, the whole of Electric Veng, Aizawl Venglai, Ramthar Veng, Chhinga Veng, Saron Veng, Tuithiang Veng, Armed Veng, Chite.

The whole of Tuikum Constituency excluding Zero Point and Villages under Serchhip District.

The whole of Tawi Constituency.

1.1.2 Aizawl North Zone (With its Headquarters at Aizawl):

The whole of undivided Ramhlun, Chaltlang, laipuitlang, Bawngkawn, Thuampui, Falkawn, Zemabawk, Tuirial, Tuikhurhlu, Durtlang, Zuangtui, Muthi, Selesih, Neihbawih, Lungdai.

The whole area of Tuivawlwn Constituency and Chalfilh Constituency including Zero Point

1.1.3 Aizawl South Zone (With its Headquarters at Aizawl):

From Bara Bazar Bungkawn Point (Main Road) towards South up to the entire area of Aizawl South – III Constituency, Dawrpui Vengthar, Dinthar, Tuikual, Undivided Khatla, Bungkawn, Nursery, Maubawk, Lawipu, Mission Veng, Mission Vengthlang, Tuikhuahtlang, Undivided Republic Veng, College Veng, Bethlehem Veng, ITI Veng, Salem Veng, Venghnuai, Dam Veng, Thakthing Veng, Kulikawn, Model Veng, Undivided Tlangnuam.

1.1.4 Aizawl West Zone (With its Headquarters at Aizawl):

From Bara Bazar Bungkawn Point following the Bara Bazar Main Road towards North covering the entire Dawrpui not covered by South Zone including Millennium Centre, Vaivakawn, Hunthar, Edenthar, Rangvamual, Phunchawng to Buichali ang Lengpui and lengte, Zotlang, Seventh Day Tlang, Chawnpui, Kanan, Luangmual, Tuivamit, Chawlhmun, Ramrikawn, Tanhril, Sakawrtuichhun.

1.1.5 Champhai Zone (With its Headquarters at Champhai):

The entire area covered by Champhai District.

1.1.6 Kolasib Zone (With its Headquarters at Kolasib):

The entire area covered by Kolasib District.

- 1.1.7 Lawngtlai Zone (With its Headquarters at Lawngtlai):
The entire area covered by Lawngtlai District.
- 1.1.8 Lunglei Zone (With its Headquarters at Lunglei):
The entire area covered by Lunglei District.
- 1.1.9 Mamit Zone (With its Headquarters at Mamit):
The entire area covered by Mamit District.
- 1.1.10 Saiha Zone (With its Headquarters at Saiha):
The entire area covered by Saiha District.
- 1.1.11 Serchhip Zone (With its Headquarters at Serchhip):
The entire area covered by Serchhip District.
- 1.1.12 Data Collection Centre: With a view to prevent evasion of tax payable by dealers under GST Act, 2017 Department has setup Data Collection Centre at Vairengte. The Centre is headed by Assistant Commissioner of State Tax supported by two State Tax Officer and clerical and group 'D' staff.
- 1.1.13 **Data Collection Centre:** With a view to prevent evasion of tax payable by dealers under GST Act, 2017 Department has setup Data Collection Centre at Vairengte. The Centre is headed by Assistant Commissioner of State Tax supported by two State Tax Officer and clerical and group 'D' staff.

1.2 Functions and Duties:

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

- 1.2.1. **The Mizoram Value Added Tax Act. 2005 (VAT):** It is a tax levied on sales of Motor Spirits, High Speed Diesel, Aviation Turbine Fuel (ATF) and Liquor.

Sl.No	Particulars	Rate
1.	Motor Spirit (except diesel oil and internal combustion oils other than Petrol)	16.36%
2.	Diesel Oil and other internal combustion oil (other than Petrol)	5.23%
3.	ATF (a) From every dealer on his turnover from sale of ATF to a Turbo-Prop Aircraft. (b) From sale other than (a) above.	0% 10%
4.	Crude Oil	NIL
5.	Indian Made Foreign Liquor (IMFL) sold from the Bonded Ware House in Mizoram	16%

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

- 1.2.3. **Central Sales Tax:** Central Sales Tax or known in short as CST is levied on all sales of goods (other than electrical energy) effected in the course of inter-State trade or commerce and the rate of CST is 2%.
- 1.2.4. **The Mizoram Goods and Services Tax Act, 2017:** GST was introduced in the State along with rest of the States in the country w.e.f 1st July 2017 and is a very significant step in the field of indirect tax reforms in India. By amalgamating a large number of Central and State taxes into a single tax and allowing set-off of prior-stage taxes, it mitigates the ill effects of cascading and pave the way for a common national market. Introduction of GST also made our products competitive in the domestic and international markets. Studies show that this would instantly spur economic growth. There may also be revenue gain for the Centre and the States due to widening of the tax base, increase in trade volumes and improved tax compliance. Because of its transparent character, it is supposed to be easier to administer.

GST had subsumed the following taxes under the State tax laws:

- 1.2.4.1. State VAT (excluding petroleum crude, motor spirit, high speed diesel, natural gas, aviation turbine fuel and Liquor)
- 1.2.4.2. Central Sales Tax
- 1.2.4.3. Luxury Tax
- 1.2.4.4. Entry Tax (all forms)
- 1.2.4.5. Entertainment and Amusement Tax (except when levied by the local bodies)
- 1.2.4.6. Taxes on advertisements
- 1.2.4.7. Purchase Tax
- 1.2.4.8. Taxes on lotteries betting and gambling
- 1.2.4.9. State Surcharges and Cesses so far as they relate to supply of goods and services

There are four rates under GST –

- 5%
- 12%
- 18%
- 28%

- 1.2.5. **The Mizoram Societies Registration Act, 2005:** The Mizoram Societies Registration Act, 2005 which came into force wef.1st September, 2006 has been administered for registration of eligible societies. Different fees are levied as follows:
- | | | |
|--|---|-----------|
| 1.2.5.1. Registration Fee | – | Rs. 500/- |
| 1.2.5.2. Upon a Memorandum of appeal under the Act | – | Rs. 50/- |
| 1.2.5.3. Upon alteration of Memorandum or Regulation under Section 10 (1) | – | Rs. 50/- |
| 1.2.5.4. Inspection of Documents | – | Rs. 5/- |
| 1.2.5.5. For Certified copy or extract of any document or any part of document, per page | – | Rs. 10/- |
| 1.2.5.6. For Duplicate copy of Certificate of Registration | – | Rs. 50/- |
- 1.2.6. **The Indian Partnership Act, 1932:** A fee for registration of partnership firm is collected from every firm registered under the Act.

2. Powers and Duties of Officers and Employees:

- 2.1 **Commissioner of State Tax:** The Commissioner of State Tax is the Authority, empowered to exercise all the powers and performs all the duties conferred upon him by the different Acts and Rules administered by the Department. The Commissioner of State Tax may subject to such restrictions and conditions as may be prescribed, delegate any of his powers to any persons appointed to assist him in the due discharge of his functions. He is the Nodal Officer for Supreme Court Cases pertaining to Taxation Department, Government of Mizoram. He is also Authority for Advance Ruling under GST Act, 2017 and also an Appellate Authority under RTI Act, 2005.
- 2.2 **Additional Commissioner of State Tax (Administration):** He is the Drawing and disbursing Officer of the Commissionerate. He is entrusted with general administration and supervision of the Commissionerate as well as the entire Department. He is responsible for overall supervision and exercises control, constant monitoring and effective supervision on the working of the Department within the State.
- 2.3 **Additional Commissioner of State Tax (Appeal):** He is looking after the administration of all tax and non-tax laws being enforced by the Department. He is designated and appointed as Appellate Authority in the matters of all appeal cases against the orders of the assessing authorities which have been passed under the provisions of the Tax Laws. He is also Authority for Advance Ruling under GST Act, 2017.
- 2.4 **Joint Commissioner of State Tax (Administration):** He is entrusted with general administration and supervision of the Commissionerate
- 2.5 **Joint Commissioner of State Tax (Enforcement):** He is entrusted with the administration of tax laws being enforced by the Department.
- 2.6 **Joint Commissioner of State Tax (Society):** He is entrusted with matters relating to Firms and Societies. As he is designated as Joint Registrar of Firms and Societies he looks after and administers the works of enforcement of Firms & Societies and the Indian Partnership Act.
- 2.7 **Deputy Commissioner of State Tax (Investigation):** He is the Nodal Officer (System) under GST and is looking after GST Network.
- 2.8 **Deputy Commissioner of State Tax (Society):** He is entrusted with matters relating to Firms and Societies. As he is designated as Deputy Registrar of Firms and Societies he looks after and administers the works of enforcement of Firms & Societies and the Indian Partnership Act.
- 2.9 **Assistant Commissioner of State Tax (Enforcement):** He is the Nodal Officer for GST and is looking after administration of GST. He is posted at Commissionerate.
- 2.10 **Deputy Commissioners of State Tax:** There are twelve Deputy Commissioners of Taxes. Two are posted at Commissionerate and others are posted at Zone Offices. They are the head of the Zone Offices if posted in Zone Office, and all administration of taxes as well as general administration of the Office under his/her jurisdiction is assigned to him. The powers and functions of Commissioner are delegated to the Zone Officers. They are declared as Assessing Authorities in all the Taxation Laws being enforced by the Department in their respective jurisdiction. Registration and cancellation of dealers other than dealers under the Central Sales Tax Act, 1956, assessments and collection of taxes, issue of different Forms and Permits, etc. is done by the Zone Offices.
- 2.11 **Assistant Commissioner of State Tax:** There are 22 (twenty-two) Assistant Commissioner of State Tax. One is posted at Commissionerate and one is posted at Data Collection Centre, Vairengte. All others are posted at Zone Offices. They are declared as Taxing Authorities in all the Taxation Laws being enforced by the Department in their respective jurisdiction.
- 2.12 **State Tax Officer:** Presently there are 62 (sixty-two) nos. of sanctioned post of State Tax Officer. Specific area / jurisdiction is assigned to each of the STO. They are empowered to exercise powers of investigations, surveys, verifications, examination of books of accounts etc. within their respective jurisdiction.

- 2.13 Other than execution of Taxation Laws, the normal daily official works in the Commissionerate is divided into six different sections, such as:-
- 2.13.1 **General / Establishment Section:** Deals with matters relating to general administration and service of all the employees both Gazetted and Non-Gazetted. Recruitments and promotions of the whole employees of Taxation Department are dealt by the General / Establishment Section of Commissionerate Office.
 - 2.13.2 **Account Section:** Deals with all financial matters of the Taxation Department.
 - 2.13.3 **Enforcement Section:** Deals with matters relating to enforcement of different Taxation Laws.
 - 2.13.4 **Audit and Investigation Section:** Deals with matters relating to vigilance, investigation and audit of dealers and organised mobile checking as and when necessary.
 - 2.13.5 **I.T and Electronics Section:** Deals with all matters relating to process, entry etc. of data into the Computer networks of the Department. The administration of Taxes under the Mizoram Value Added Tax Act, 2005, The Goods and Services Tax Act, 2017 and The Central Sales Tax Act, 1956 is computerized. Government of India has developed Information Exchange Net-work called Tax Information Exchange System (TINXSYS) to cover the entire country to enable every State of India to easily exchange information relating to tax matters. Taxation Department, Government of Mizoram also joined the system. The Department has website and details in respect of information etc. regarding the Department is available at <http://www.zotax.nic.in>
 - 2.13.6 **Firms and Societies Section:** Deals with all matters relating to Firms and Societies including general service and administration under the establishment of Registrar Firms and Societies.
 - 2.13.7 **Diarist:** Deals with receiving of all correspondences received from Governments, privates as well as other agencies, and issue and distribution of all correspondences to Governments, privates as well as other agencies.
3. **Procedures followed in the decision making process, including channels of supervision and accountability:**
- 3.1. **Commissioner of State Taxes:** He is the head of office of the Directorate of Taxation Department. He exercises overall supervision, formulates all programmes and policies under the different Acts and Rules enforced by the Department and exercises control, constant monitoring and effective supervision on the working of the Department within the State.
 - 3.2. **Additional Commissioner of State Taxes (Administration):** He is entrusted with general administration and supervision of the Commissionerate as well as the entire Department. He is responsible for overall supervision and exercises control, constant monitoring and effective supervision on the working of the Department within the State.
 - 3.3. **Additional Commissioner of State Tax (Appeal):** He is looking after the administration of all tax and non-tax laws being enforced by the Department. He is designated and appointed as Appellate Authority in the matters of all appeal cases against the orders of the assessing authorities which have been passed under the provisions of the Tax Laws. He is also designated as the Authority for Advance Ruling (AAR)s under GST Act, 2017.
 - 3.4. **Joint Commissioner of State Taxes (Administration):** He is entrusted to the general administration and supervision of the Commissionerate.
 - 3.5. **Joint Commissioner of State Taxes (Enforcement):** He is assigned with the works of enforcement of all Tax Laws.
 - 3.6. **Joint Commissioner of State Taxes (Society):** He is entrusted with matters relating to Firms and Societies. As he is designated as Joint Registrar of Firms and Societies he looks after and administers the works of enforcement of Firms & Societies and the Indian Partnership Act.

- 3.7. **Deputy Commissioners of State Taxes (Enforcement):** There are twelve Deputy Commissioners of Taxes. Two are posted at Commissionerate and others are posted at Zone Offices. They are the head of the Zone Offices if posted in Zone Office, all administration of taxes as well as general administration of the Office under his/her jurisdiction is assigned to him. The powers and functions of Commissioner are delegated to the Zone Officers. They are declared as Assessing Authorities in all the Taxation Laws being enforced by the Department in their respective jurisdiction. Registration and cancellation of dealers other than dealers under the Central Sales Tax Act, 1956, assessments and collection of taxes, issue of different Forms and Permits, etc. is done by the Zone Offices.
- 3.8. **Assistant Commissioner of State Taxes:** There are 22 (twenty-two) Assistant Commissioner of State Tax. One is posted at Commissionerate and others are posted at Zone Offices. Certain powers and functions of Commissioner are delegated to the Zone Officers. They are declared as Taxing Authorities in all the Taxation Laws being enforced by the Department in their respective jurisdiction. Assessments and collection of taxes, issue of different Forms and Permits, etc. is done by the Zone Offices in their respective jurisdiction.
- 3.9. **State Tax Officer:** Presently there are 62 (sixty-two) nos. of sanctioned post of State Tax Officer. Specific area / jurisdiction is assigned to each of the STO. They are empowered to exercise powers of investigations, surveys, verifications, examination of books of accounts etc. within their respective jurisdiction.

4. **The Norms set by the Department for the discharge of its functions:**

The Commissioner of State Tax is the Authority, empowered to exercise all the powers and performs all the duties conferred upon him by the different Acts and Rules administered by the Department. The Commissioner of State Tax may, subject to such restrictions and conditions as may be prescribed, delegate any of his powers to any persons appointed to assist him in the due discharge of his functions. He is the Nodal Officer for Supreme Court Cases pertaining to Taxation Department, Government of Mizoram. Since Commissioner of State Tax is the head of office in the Commissionerate, he has authority for making decisions on many important cases.

5. **The Rules, Regulations, Instructions, Manuals and Records, held by the Department or under its control or used by its employees for discharging its functions:**

- 5.1. To mobilise resources and collect revenue in the form of taxes and fees and to improve administration of taxes in the State the Department administers the following Tax and Non-Tax Laws:
- 5.1.1 The Mizoram Goods and Services Tax Act, 2017
 - 5.1.2 The Mizoram Value Added Tax Act, 2005.
 - 5.1.3 The Mizoram Professions, Trades, Callings and Employments Taxation Act, 1995.
 - 5.1.4 The Central Sales Tax Act, 1956.
 - 5.1.5 The Mizoram Societies Registration Act, 2005.
 - 5.1.6 The Indian Partnership Act, 1932.
- 5.2. For the interest of public the following Acts and Rule are also administered by the Department.
- 5.2.1 Manual of Office Procedure.
 - 5.2.2 The Government of Mizoram (Transaction of Business) Rules, 1987.
 - 5.2.3 The Government of Mizoram (Allocation of Business) Rules, 1987.
 - 5.2.4 The Mizoram Subordinate Ministerial Service Rules, 1998.
 - 5.2.5 The Right to Information Act, 2005.
 - 5.2.6 Recruitment Rules.
- 5.3. In the interest of public all Central Rules, e.g. FR & SR, GFR, CTR Pension Rules, CCS (Conduct) Rules, CCA (CCA) Rules, etc. adopted by the Government of Mizoram in the Adaptation Order, 1987 are used and followed by the Department.

6. Statement of categories of documents that are held by the Department:

- 6.1 All Decision making records with related correspondences.
- 6.2 General and specific instructions and Administrations and Establishment.
- 6.3 Service Books of Officers and Staff.
- 6.4 Annual Confidential Reports.
- 6.5 Court Cases.
- 6.6 Cases on Disciplinary Action.
- 6.7 Appointment, Creation of Post, Pension, Seniority and Promotion.
- 6.8 Budget Documents.
- 6.9 Accounts Documents.
- 6.10 Records on assessment and collection of Revenue.
- 6.11 Subsidiary Cash Book on Revenue collected.
- 6.12 Record on Demand, Collection, Balance (DCB).
- 6.13 Record on Monthly and Yearly Revenue collection.
- 6.14 Record on Issue of Declaration Forms – C, E, F and H. under CST Act, 1956.

7. The Particulars of any arrangement that exists for consultation with or representation by the members of the public in relation to the formulation of its policy or implementation thereof:

There is a Consultative Committee formed by the Parliamentary Affairs Department, Government of Mizoram under the chairmanship of Hon'ble Minister, Taxation Department.

8. Statement of the Boards, Councils, Committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and to whether meetings of those Boards, Councils, Committees and other bodies are opened to the public, or the minutes of such meetings are accessible for the public:

There are four Boards/Committees on the Department, such as:

8.1. Departmental Purchase Advisory Board (DPAB) :

- | | | |
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| 8.1.1. Secretary, Taxation | : | Chairman |
| 8.1.2. Commissioner of State Tax | : | Member Secretary |
| 8.1.3. Representative from Finance Deptt. | : | Member |

8.2. Departmental Promotion Committee (DPC) for UDC & LDC:

- | | | |
|----------------------------------|---|------------------|
| 8.2.1. Secretary, Taxation | : | Chairman |
| 8.2.2. Commissioner of State Tax | : | Member Secretary |
| 8.2.3. Representative from DP&AR | : | Member |

8.3. Departmental Promotion Committee (DPC) for IV Grade:

- | | | |
|--|---|------------------|
| 8.3.1. Secretary, Taxation | : | Chairman |
| 8.3.2. Commissioner of State Tax | : | Member Secretary |
| 8.3.3. Two representatives from Department | : | Members |

9. Directory of Officers and Employees of Taxation Department:**9.1 COMMISSIONERATE:**

Sl. No.	Name	Designation	Contact No(s) STD Code 0389
1	2	3	4
1.	Kailiana Ralte	Commissioner of State Tax	9612177116
2.	R. Zosiamliana	Additional Commissioner of State Tax	9436151336
3.	HK. Lalhawngliana	Additional Commissioner of State Tax	9436155443
4.	Lalthansanga	Joint Commissioner of State Tax	8131989418
5.	Roduhsanga	Joint Commissioner of State Tax	9862285208
6.	David Lalchhuanawma	Joint Commissioner of State Tax	9436153046

7.	FC. Lianghinga	Deputy Commissioner of State Tax	9436156117
8.	Hrangthanmawia	Assistant Commissioner of State Tax	9862581640
9.	R. Lallungmuani	Superintendent	8974525394
10.	Lalmuanpuia Pachuau	State Tax Officer	9862572473
11.	KH. Thanchhunga	State Tax Officer	8731995280
12.	Jennifer Lallawmpuii	State Tax Officer	8794945242
13.	Lalduhawmi	Assistant	9436197134
14.	Lalthanpari	Assistant	9612521252
15.	Manthanga	Assistant	9612722797
16.	K. Lalrinmawia	UDC	9436377275
17.	Lalremliani	UDC	9436350875
18.	H. Vanlalveli	UDC	9436380911
19.	Nancy Laldinpuii	UDC	9862364585
20.	T.B.C Vanlalnunpuii	UDC	9862847447
21.	Remlalmuani	L.D.C	9862335466
22.	B. Sangmawii	L.D.C	9615883132
23.	R. Lalromawii	L.D.C.	9436190114
24.	Amy Vanlaltluangi	L.D.C	9436159219
25.	Zarzoliani	L.D.C.	9862362243
26.	C. Zohmangaihi	L.D.C.	9862648500
27.	Lalzarliana	Driver	9862927528
28.	Lalrenghluna	Driver	9862362248
29.	Joseph Lalchhuanawma	Driver	9615017927
30.	P. Lalrinsanga	Driver	9862434599
31.	Lalmalsawma	Driver	9615615704
32.	H. Vanlalzela	Driver	9612115426
33.	Roengmawia	D.E.O	9436196468
34.	Varsangliani	D.E.O (P.E)	9862335259
35.	Lalrinkima	D.E.O (P.E)	7005651952
36.	Samson Vanlalhmangaiha	D.E.O (P.E)	8974399511
37.	Vanlalthruaia	Checker	9862305095
38.	K. Lalnunzira	Checker	9436159687
39.	Lalnunmawia	Checker	6909293178
40.	Lalngaihawma	Checker	9862273003
41.	Lalruatkima	Checker	8014498268
42.	Lalrinmuana	Checker	8575176273
43.	C. Lalliantluanga	Checker	9615516282
44.	Lalrinnunga Sailo	Checker	9615336889
45.	B. Lalthmingthana	Checker	9615337129
46.	C. Malsawma	Checker	8259942165
47.	Laldinpuia	Checker	9612449230
48.	C. Lalchuangliana	Checker (P.E)	9612515096
49.	Vanlalthakima	Checker (P.E)	8119964617
50.	B. Lalruatdika	Checker (P.E)	8118914199
51.	K. Lalngaihawma	Group - D	9436361605
52.	Vanlalsawma	Group - D	9612359106
53.	Lalthmunthari	Group - D	9862657873
54.	Mary Vanlalsangi	Group - D	9077520616
55.	Lalthakimi	Group – D (P.E)	9862286792
56.	Lalchhuangkima	Group – D (P.E)	9862361441
57.	K. Laldingliana	Group – D (P.E)	9077879213
58.	Lalrinthangi	Group – D (P.E)	8974436556

59.	Lalramfeli	Group – D (P.E)	7308073609
60.	Laldawngkima	Group – D (P.E)	8258871822
61.	Lalkungthanga	Group – D (P.E)	9862367970
62.	Israel Lattlankima	Group – D (P.E)	9774398822
63.	Lalduhawma	Group – D (P.E)	8731877181
64.	Lalvengliana	Group – D (P.E)	9862827232

9.2 FIRMS & SOCIETIES:

1.	H. Vanlaldiki	Assistant	7640868625
2.	Rohlupui Sailo	UDC	9436159600
3.	Daniala	LDC	9862717251
4.	Lalrohnuna	Checker	9862907492

9.3 VAIRENGTE DCC:

1.	Lalhmachhuana	Assistant Commissioner of State Tax	9436119490
2.	K. Lalhmunmawia	State Tax Officer	9862305035
3.	Saizama Sailo	State Tax Officer	9862130710
4.	Lalchungnunga	Checker	8787831501
5.	Lalrinawma	Checker	9862019270
6.	Zothanglura	Checker	6003807135
7.	H. Israela	Checker	8413066133
8.	Lalhmingliana	Checker	7005675584
9.	Laltlanzauva	Checker	8787842210
10.	Lalventluanga	Checker	8787613281
11.	B. Zoramchhana,	Checker	9862266633
12.	Biakliana Gangte	Checker	9862559039
13.	Hillary Hmingthanchhunga	Checker (P.E)	8257899760
14.	Thangmawia	Checker (P.E)	8787549328
15.	Thelma V.L. Puii	Checker (P.E)	9862367907
16.	Lalhmingthanga	Group – D (P.E)	9612882929
17.	Sakhawliana	Group – D (P.E)	9612882756

9.4 AIZAWL EAST ZONE:

1.	P. Lalrinmawia	Deputy Commissioner of State Tax	9436147176
2.	Lalzarzova	Assistant Commissioner of State Tax	9436147759
3.	H. Vanlalsanga	Assistant Commissioner of State Tax	8575326949
4.	Lalbiakhlimi	Assistant Commissioner of State Tax T	9436365998
5.	Lalremruati Pachuau	State Tax Officer	8974437202
6.	E.S Lalthlamuana	State tax Officer	8014343820
7.	C. Lalrintluanga	State tax Officer	8974772989
8.	Vanlalruati	State tax Officer	9862355762
9.	C. Lalrammawii	Assistant	9436374368
10.	Lalruatlani	U.D.C	8787792225
11.	Lalawmpuii	L.D.C	9436195031
12.	Lalmuankimi	L.D.C	9436150135
13.	T.S Lala	L.D.C	9774211237
14.	Lalbiakfela	Driver	9615594957
15.	Ramfangzauva	Checker	8731879725
16.	R. Lalrinnggheta	Checker	8259867660
17.	C. Lalchawikima	Checker	9612412788
18.	Lalmuanzova	Checker	9862202506
19.	H. Lalrinchhana	Checker	9862395945
20.	Zochuangliana	Checker	9862083262
21.	C. Lalruatkima	Chowkider	9862315404
22.	V.L Malsawma	DEO (P.E)	9862326712
23.	H. Lalthanpari	Peon (P.E)	9612326252

9.5 AIZAWL NORTH ZONE:

1.	Lalthachianga	Deputy Commissioner of State Tax	9436143393
2.	Lalrothanga	Asst. Commissioner of State Tax	9436148592
3.	C. Lalrinkimi	Asst. Commissioner of State Tax	9612298796
4.	TT Lalawmpuia	Asst. Commissioner of State Tax	8974399590
5.	C. Laltlanmawia	Head Assistant	9436154973
6.	Lalhriatpuii	State Tax Officer	9436192315
7.	Esther Lalhruaitluangi	State Tax Officer	9612977769
8.	Philip Lalhotuliana	State Tax Officer	7085086577
9.	Loisy Zosangliani	State Tax Officer	9862386199
10.	Lawmkimi	UDC	9436155091
11.	Sangzela Khiangte	Computer Operator	9612162129
12.	Ngaihbanglovi	UDC	9612165936
13.	Rosalyn Lalhruaizeli	UDC	9862370646
14.	Lalrinliana	Checker	8014602929
15.	Lalchhumpuii	LDC	8575326060
16.	Rothangliani	LDC	9862717320
17.	C. Laldinpua	Checker	9862374258
18.	K. Vanlalhuma	Peon	8014681087
19.	Lalramngheta	Chowkider	9862331604
20.	K. Lalchhuanmawia	Checker	8974745210
21.	Lalchhungi	Peon	9862841563
22.	C. Vanlalawmpuii	Peon	7005612772
23.	Dengthanmawia	Driver (PE)	9862214637
24.	H. Zonunmawia	Peon (PE)	8259946968

9.6 AIZAWL SOUTH ZONE:

1.	F. Zohmingthanga	Deputy Commissioner	9436143025
2.	David T.S Zova	Asst. Commissioner	9862515513
3.	B. Tluangzuali	Asst. Commissioner	9612715187
4.	T.T Lalnunmawia	Asst. Commissioner	9205869138
5.	Jennifer Lalthanzami	State Tax Officer	9436152790
6.	Bibi Lalthansangi	State Tax Officer	9862751455
7.	Benjamin Lalremruata	State Tax Officer	9862596412
8.	B. Zoliankhumi	State Tax Officer	9862501681
9.	Lallianpuii	U.D.C	7085932024
10.	Lalrindiki	U.D.C	9862132979
11.	Zenith L. Fanai	Computer Operator	8730845725
12.	Rokima	Computer Operator (C)	8974249817
13.	Lalnunthara	Driver	8974945826
14.	Lalnunngila	L.D.C	8131936006
15.	B. Lalnunmawii	L.D.C	8974089478
16.	H. Lalsawmliana	Checker	8014223274
17.	C.V.L Sawmliana	Checker	9612360039
18.	B. Lalrinmawia	Checker	8131963477
19.	C. Vanlalzuia	Checker (P.E)	9612435744
20.	Michael L. Dinmawia	Checker (P.E)	8575461137
21.	Lianzuala	Peon	8132052388
22.	P. C Lalinpuii	Peon (P.E)	9612522311
23.	P. C Lalhmangaihzuala	Chowkidar	8414998704

9.7 AIZAWL WEST ZONE:

1.	C. Vanlalchhuana	Deputy Commissioner of State Tax	9436158138
2.	LalnithangaPachau	Assistant Commissioner of State Tax	9862842917
3.	Lalpiangthara	Assistant Commissioner of State Tax	9436361701
4.	Daniel Lalmuankima	Assistant Commissioner of State Tax	9612598600
5.	Laldintluanga Sailo	State Tax Officer	9436140975
6.	Lalhriatpua Ngente	State Tax Officer	9862754503
7.	Lalnunhlui	State Tax Officer	9774992517

8.	Rinmalsawmi Chawngthu	State Tax Officer	9862820771
9.	Lynda Lalhminghlui	U.D.C	9862358638
10.	H.S Lalmuankimi	U.D.C	8787895844
11.	Vanlahruaia Hrahsel	U.D.C	9436157223
12.	R. Lalrintluangi	L.D.C	8974144677
13.	Lalfakawmi	L.D.C	8974888910
14.	Lalfakzuala	Computer Operator	9862367422
15.	Vanlaldinliana	Checker	9862705242
16.	Lalnunzira Pachuau	Checker	9612781224
17.	Christopher Vanlalfela	Checker	9862378325
18.	Lalmuanzuala	Checker	8014332851
19.	Lalngaihawma	Checker	9862830862
20.	Zahmingliana	Peon	8575285632
21.	Lalhmingliani	Peon	9862812702
22.	Lalvuana	Chowkidar	9612820781
23.	Lalbiakhluta	Chowkidar	7630940229

9.8 CHAMPHAI ZONE:

1.	Mona Zote	DeputyCommissionerofStateTax	9436143025
2.	C. Lalthazuala	AssistantCommissionerofStateTax	9862174627
3.	HT. Khualkunga	StateTaxOfficer	9812392022
4.	C. Chawngmingliani	StateTaxOfficer	9862022375
5.	C. Zonunpuia	Assistant	8962022375
6.	Vanlalveni	LDC	8575807221
7.	C. Vanlalhruii	LDC	9862671833
8.	J. Zaliana	LDC	7085629521
9.	C. Lalhmunsanga	Driver(MR)	8575954056
10.	C. Rochungnunga	Checker	9615314433
11.	Lalbiakzuala	Checker	8794549221
12.	RobertLalsangliana	Checker	9862396957
13.	Sangneihkhuma	Checker(MR)	9774344961
14.	Zoramthari	Checker(MR)	9862267537
15.	Vanlalsawma	Checker MR)	9863199281
16.	T. Zonunsanga	Checker(MR)	8974380816
17.	Kapthangi	Peon	9383009634
18.	Lalmuankima	Chowkidar(MR)	9615948896
19.	Thangvela	Chowkidar(MR)	9612882756
20.	Lalawmpuii	Peon(MR)	8132000991

9.9 KOLASIB ZONE:

1.	Lalnunzira Ralte	Deputy Commissioner of State Tax	9436150951
2.	Nancy L. Pakhoungte	Assistant Commissioner of State Tax	9862344970
3.	C. Vanlahriati	State Tax Officer	8974811542
4.	PC. Lalmuansanga	State Tax Officer	8014447646
5.	C. Lalhlupuii	Assistant	9862519717
6.	R Lalbiakliani	L.D.C	9862382101
7.	Ronny Vanlalrema Parte	Checker	9862716826
8.	R Ramhluna	Checker	8730836161
9.	Lalrinawmi	Peon	9862275892
10.	Lalrtluangliani	Peon	9856916263
11.	R. Laldingzela	DEO(MR)	9774111929
12.	Lalruatfela	Checker(MR)	8258092600
13.	Lalrinawma	Checker(MR)	9862019270
14.	W. Vanlalruata	Checker(MR)	8974419646
15.	Sujane Hmingthanzami	Checker(MR)	8730835254
16.	TC. Lalngaihazuala	Peon(MR)	7085512540
17.	H. Vansangpuii	Peon(MR)	9862536979
18.	C. Lalduhawma	Chowkidar(MR)	8259032073

9.10 LAWNGTLAI ZONE:

1.	R. Lalchhuanawma	Deputy Commissioner of State Tax	9089275396
2.	Khawlneikimi Vaiphei	Assistant Commissioner of State Tax	8415060716
3.	Lalrinzuali	State Tax Officer	8794160985
4.	Malsawmtluangi Poi Bawitlung	State Tax Officer	7085627481
5.	H.T. Lalmangaiha	L.D.C	9612614343
6.	C. Rosangzela	Checker	9436387562
7.	R. Sangthuama	Checker	8575290180
8.	Lalruatdika	Checker	8118914419
9.	B. Lalkailiana	Peon	9436387562

9.11 LUNGLEI ZONE:

1.	B. Lalremruati	Deputy Commissioner of State Tax	9436143025
2.	Hmingthansanga	Assistant Commissioner of State Tax	9612298796
3.	Michael Lalawmpuia	State Tax Officer	9862366007
4.	H. Zarzoliana	State Tax Officer	9612122802
5.	C. Lalnunpuia	State Tax Officer	8132835151
6.	K. Lallianmawii	Assistant	9436764832
7.	B. Zothansanga	U.D.C	7005307156
8.	C. Lalchhanhima	U.D.C	8256972983
9.	P.C. Lalnunpuii	L.D.C	9436371487
10.	Lalngihlova	Peon	9612612303
11.	C. Mawizuala	Checker	9612299303
12.	Lianchungnunga	Checker	9436143025
13.	B. Duailova	Checker	9366788340
14.	P.C. Daniela	Checker	9856261536
15.	Lalmingsanga Sailo	Checker	7628065807
16.	R. Lalhmachhuana	Chowkidar	9436383016
17.	K. Vanlalzawna	Peon (PE)	8014460784

9.12 MAMIT ZONE:

1.	T. Zohmingliana	Deputy Commissioner of State Tax	9436147329
2.	Lalrammawia Sailo	Asst. Commissioner of State Tax	8731880880
3.	Julie Lalremsiami	State Tax Officer	9402185062
4.	Carolyn Laldingngheti	State Tax Officer	9862343117
5.	B. Sapthuami	UDC	8414920626
6.	Laltlanhlui	LDC	9862614629
7.	Laltanpuia	Driver	8794038323
8.	R. Lalhmudika	Checker	9612780432
9.	V. Lalnunsiamia	Checker	8837035402
10.	Lalawmpuia	Checker	8729915033
11.	Khawlthangpuii	Peon	9612317767
12.	Laltanpuii	Peon	8794038323
13.	Lalthathanga	Checker (MR)	9612819652
14.	Lalkhawngaiha	Checker (MR)	8974312676
15.	Pachhunga	Chowkidar (MR)	8974664572

9.13 SAIHA ZONE:

1.	H. Vabeitha	Dy. Commissioner	9436149460
2.	H. Lalramsanga	Asst. Commissioner	9612127586
3.	TT. Chhote	State Tax Officer	7005706112
4.	Lallianthuama Hnialum	State Tax Officer	9436967979
5.	PP. Mopatha	Assistant	9612453488
6.	Jenny Lalthapui	UDC	9436362790
7.	L. Deli	LDC	9436781723
8.	MC. Zaihnuma,	Checker	9485408829
9.	PC. Lalhmingthanga	Checker	7005130873
10.	C. Zoliantluanga	Group D	9862836529
11.	PC. Lallungmuana (P/E)	Group D	8414915228
12.	HC..Vanlalrenga (P/E)	Group D	9436149460

9.14 SERCHHIP ZONE:

1.	K. Lalrohluna	Dy. Commissioner of State Tax	9862200169
2.	Vanlalruata Ralte	Asst. Commissioner of State Tax	9612629385
3.	Rebecca Zosangluri Pachuau	State Tax Officer	9436197693
4.	T. Lalchhandama	State Tax Officer	9485080234
5.	Lalruatpuii	UDC	9612307509
6.	Hrangthanthiangi	LDC	7005679470
7.	Thuamluaia	Checker	7085268571
8.	Lalrinchhunga	Checker	9383075735
9.	Joseph Zonunsanga	Driver	9862852422
10.	C. Lalnuntluanga	Checker	8131948513
11.	Lawmsangzuala	Checker	8974309629
12.	C. Lalremruata	Chowkidar	9089648529
13.	Laithangpuii	Peon	8974306584
14.	Lalhruaizela	Peon	8014009855
15.	Johana	Chowkidar	9089284292

10. Monthly Remuneration received by each of the Officer and Employee, including the system of compensation as provided in its Regulation:**10.1 COMMISSIONERATE:**

Sl. No.	Name	Designation	Pay Band
1	2	3	4
1.	Kailiana Ralte	Commissioner of State Tax	Level -13
2.	R. Zosiamliana	Additional Commissioner of State Tax	Level -12
3.	HK. Lalhawngliana	Additional Commissioner of State Tax	Level -12
4.	Lalthansanga	Joint Commissioner of State Tax	Level -12
5.	Roduhsanga	Joint Commissioner of State Tax	Level -12
6.	David Lalchhuanawma	Joint Commissioner of State Tax	Level -12
7.	C. Vanlalchhuana	Deputy Commissioner of State Tax	Level -11A
8.	FC. Lianghinga	Deputy Commissioner of State Tax	Level -11A
9.	Hrangthanmawia	Assistant Commissioner of State Tax	Level -10
10.	R. Lallungmuani	Superintendent	Level -10
11.	Lalmuanpuia Pachuau	State Tax Officer	Level -7
12.	KH. Thanchhunga	State Tax Officer	Level -7
13.	Jennifer Lallawmpuii	State Tax Officer	Level -7
14.	Lalduhawmi	Assistant	Level -8
15.	Lalthanpari	Assistant	Level -8
16.	Manthanga	Assistant	Level -8
17.	K. Lalrinmawia	UDC	Level -7
18.	Lalremliani	UDC	Level -7
19.	H. Vanlalveli	UDC	Level -7
20.	Nancy Laldinpuii	UDC	Level -6
21.	T.B.C. Vanlalnunpuii	UDC	Level -6
22.	Remlalmuani	L.D.C	Level -4
23.	B. Sangmawii	L.D.C	Level -5
24.	R. Lalromawii	L.D.C.	Level -4
25.	Amy Vanlaltluangi	L.D.C	Level -4
26.	Zarzoliani	L.D.C.	Level -4
27.	C. Zohmangaihi	L.D.C.	Level -4
28.	Lalzarliana	Driver	Level -7
29.	Lalrenghluna	Driver	Level -7
30.	Joseph Lalchhuanawma	Driver	Level -4

31.	P. Lalrinsanga	Driver	Level -4
32.	Lalmalsawma	Driver	Level -4
33.	H. Vanlalzela	Driver	Level -4
34.	Roengmawia	D.E.O	Level -5
35.	Varsangliani	D.E.O (P.E)	Rs. 20,740
36.	Lalrinkima	D.E.O (P.E)	Rs. 20,740
37.	Samson Vanlalhmangaiha	D.E.O (P.E)	Rs. 2-,740
38.	Vanlalhruaia	Checker	Level -1A
39.	K. Lalnunzira	Checker	Level -1A
40.	Lalnunmawia	Checker	Level -1A
41.	Lalngaihawma	Checker	Level -1A
42.	Lalruatkima	Checker	Level -1A
43.	Lalrinmuana	Checker	Level -1A
44.	C. Lalliantluanga	Checker	Level -1A
45.	LalrinnungaSailo	Checker	Level -1A
46.	B .Lalhmingthana	Checker	Level -1A
47.	C. Malsawma	Checker	Level -1A
48.	Laldinpuia	Checker	Level -1A
49.	C. Lalchuangliana	Checker (P.E)	Rs. 13,360
50.	Vanlalhakima	Checker (P.E)	Rs. 13,360
51.	B. Lalruatdika	Checker (P.E)	Rs. 13,360
52.	K. Lalngaihawma	Group - D	Level -1
53.	Vanlalsawma	Group - D	Level -1
54.	Lalhmunthari	Group - D	Level -1
55.	Mary Vanlalsangi	Group - D	Level -1
56.	Lalthakimi	Group – D (P.E)	Rs. 12,970
57.	Lalchhuangkima	Group – D (P.E)	Rs. 12,970
58.	K. Laldingliana	Group – D (P.E)	Rs. 12,970
59.	Lalrinthangi	Group – D (P.E)	Rs. 12,970
60.	Lalramfeli	Group – D (P.E)	Rs. 12,970
61.	Laldawngkima	Group – D (P.E)	Rs. 12,970
62.	Lalkungthanga	Group – D (P.E)	Rs. 12,970
63.	Israel Laltlankima	Group – D (P.E)	Rs. 12,970
64.	Lalduhawma	Group – D (P.E)	Rs. 12,970
65.	Lalvengliana	Group – D (P.E)	Rs. 12,970
10.2 FIRMS & SOCIETIES:			
1.	H. Vanlaldiki	Assistant	Level -8
2.	Rohlupuii Sailo	UDC	Level -7
3.	Daniala	LDC	Level -5
4.	Lalrohnuna	Checker	Level -1A
10.3 VAIRENGTE DCC:			
1.	Lalmachhuana	Assistant Commissioner of State Tax	Level -10
2.	K. Lalhmunmawia	State Tax Officer	Level -7
3.	Saizama Sailo	State Tax Officer	Level -7
4.	Lalchungnunga	Checker	Level -1A
5.	Lalrinawma	Checker	Level -1A
6.	Zothanglura	Checker	Level -1A
7.	H. Israela	Checker	Level -1A
8.	Lalhmingliana	Checker	Level -1A
9.	Laltlanzauva	Checker	Level -1A
10.	Lalventluanga	Checker	Level -1A
11.	B. Zoramchhana,	Checker	Level -1A

12.	Biakliana Gangte	Checker	Level -1A
13.	Hillary Hmingthanchhunga	Checker (P.E)	Rs. 13,360
14.	Thangmawia	Checker (P.E)	Rs. 13,360
15.	Thelma V.L. Puii	Checker (P.E)	Rs. 13,360
16.	Lalhmingthanga	Group – D (P.E)	Rs. 12,970
17.	Sakhawliana	Group – D (P.E)	Rs. 12,970

10.4 AIZAWL EAST ZONE:

1.	P. Lalrinmawia	Deputy Commissioner of State Tax	Level -11A
2.	Lalzarzova	Assistant Commissioner of State Tax	Level -10
3.	H. Vanlalsanga	Assistant Commissioner of State Tax	Level -10
4.	Lalbiakhlimi	Assistant Commissioner of State Tax T	Level -10
5.	E.S Lalthlamuana	State tax Officer	Level -7
6.	C. Lalrintluanga	State tax Officer	Level -7
7.	Vanlalruati	State tax Officer	Level -7
8.	C. Lalrammawii	Assistant	Level -8
9.	Lalruatlani	U.D.C	Level -6
10.	Lalawmpuii	L.D.C	Level -4
11.	Lalmuankimi	L.D.C	Level -4
12.	T.S Lala	L.D.C	Level -4
13.	Lalbiakfela	Driver	Level -3
14.	Ramfangzauva	Checker	Level -1A
15.	R. Lalrinnggheta	Checker	Level -1A
16.	C. Lalchawikima	Checker	Level -1A
17.	Lalmuanzova	Checker	Level -1A
18.	H. Lalrinchhana	Checker	Level -1A
19.	Zochuangliana	Checker	Level -1A
20.	C. Lalruatkima	Chowkider	Level -1
21.	V.L Malsawma	DEO (P.E)	Rs. 20,740
22.	H. Lalthanpari	Peon (P.E)	Rs. 12,970

10.5 AIZAWL NORTH ZONE:

1.	Lalthachianga	Deputy Commissioner of State Tax	Level -11A
2.	Lalrothanga	Assist. Commissioner of State Tax	Level -11A
3.	C. Lalrinkimi	Asst. Commissioner of State Tax	Level -11A
4.	TT Lalawmpuia	Asst. Commissioner of State Tax	Level -10
5.	C. Laltlanmawia	Head Assistant	Level -8
6.	Michael Lalawmpuia	State Tax Officer	Level -7
7.	Lalhriatpuii	State Tax Officer	Level -7
8.	Esther Lalhruaitluangi	State Tax Officer	Level -7
9.	Philip Lalhotuliana	State Tax Officer	Level -7
10.	Loisy Zosangliani	State Tax Officer	Level -7
11.	Lawmkimi	UDC	Level -6
12.	Sangzela Khiangte	Computer Operator	Level -6
13.	Ngaihbanglovi	UDC	Level -6
14.	Rosalyn Lalhruaizeli	UDC	Level -6
15.	Lalrinliana	Checker	Level -1A
16.	Lalchhumpuii	LDC	Level -4
17.	Rothangliani	LDC	Level -4
18.	C. Laldinpuia	Checker	Level -1A
19.	K. Vanlalhuma	Peon	Level -1
20.	Lalramnggheta	Chowkider	Level -1
21.	K. Lalchhuanmawia	Checker	Level -1A
22.	Lalchhungi	Peon	Level -1
23.	C. Vanlalawmpuii	Peon	Level -1
24.	H. Zonunmawia	Peon (PE)	Level -1

10.6 AIZAWL SOUTH ZONE:

1.	F. Zohmingthanga	Deputy Commissioner	Level -11A
2.	David T.S Zova	Asst. Commissioner	Level -10
3.	B. Tluangzuali	Asst. Commissioner	Level -10
4.	T.T Lalnunmawia	Asst. Commissioner	Level -10
5.	Hmingthansanga	State Tax Officer	Level -7
6.	Jennifer Lalthanzami	State Tax Officer	Level -7
7.	Bibi Lalthansangi	State Tax Officer	Level -7
8.	Benjamin Lalremruata	State Tax Officer	Level -7
9.	B. Zoliankhumi	State Tax Officer	Level -7
10.	Lallianpuii	U.D.C	Level -6
11.	Lalrindiki	U.D.C	Level -6
12.	Zenith L. Fanai	Computer Operator	Level -6
13.	Rokima	Computer Operator (C)	Level -6
14.	Lalnunthara	Driver	Level -3
15.	Lalnunngila	L.D.C	Level -4
16.	B. Lalnunmawii	L.D.C	Level -4
17.	H. Lalsawmliana	Checker	Level -1A
18.	C.V.L Sawmliana	Checker	Level -1A
19.	B. Lalrinmawia	Checker	Level -1A
20.	C. Vanlalzuia	Checker (P.E)	Rs. 13,360
21.	Michael L. Dinmawia	Checker (P.E)	Rs. 13,360
22.	Lianzuala	Peon	Level -1
23.	P. C Lalinpuii	Peon (P.E)	Rs. 12,970
24.	P. C Lalmangaihzuala	Chowkidar	Level -1

10.7 AIZAWL WEST ZONE:

1.	C. Vanlalchhuana	Deputy Commissioner of State Tax	Level -11A
2.	LalnithangaPachauu	Assistant Commissioner of State Tax	Level -10
3.	Lalpiangthara	Assistant Commissioner of State Tax	Level -10
4.	Daniel Lalmuankima	Assistant Commissioner of State Tax	Level -10
5.	Laldintluanga Sailo	State Tax Officer	Level -7
6.	Lalhriatpuia Ngente	State Tax Officer	Level -7
7.	Lalnunhlui	State Tax Officer	Level -7
8.	Rinmalsawmi Chawngthu	State Tax Officer	Level -7
9.	Lynda Lalhminghlui	U.D.C	Level – 6
10.	H.S Lalmuankimi	U.D.C	Level – 6
11.	Vanlalhruaia Hrahse	U.D.C	Level – 6
12.	R. Lalrintluangi	L.D.C	Level -4
13.	Lalfakawmi	L.D.C	Level -4
14.	Lalfakzuala	Computer Operator	Level -6
15.	Vanlaldinliana	Checker	Level -1A
16.	Lalnunzira Pachauu	Checker	Level -1A
17.	Christopher Vanlalfela	Checker	Level -1A
18.	Lalmuanzuala	Checker	Level -1A
19.	Lalngaihawma	Checker	Level -1A
20.	Zahmingliana	Peon	Level -1
21.	Lalhmingliani	Peon	Level -1
22.	Lalvuana	Chowkidar	Level -1
23.	Lalbiakhluta	Chowkidar	Level -1

10.8 CHAMPHAI ZONE:

1.	Mona Zote	Deputy Commissioner of State Tax	Level -11A
2.	C. Lalthazuala	Assistant Commissioner of State Tax	Level -10
3.	HT. Khuakunga	State Tax Officer	Level -7
4.	C. Chawngmingliani	State Tax Officer	Level -7
5.	C. Zonunpuia	Assistant	Level -8
6.	Vanlalveni	LDC	Level -4
7.	C. Vanlalhruaii	LDC	Level -4

8.	J. Zaliana	LDC	Level -4
9.	C. Lalhmunsanga	Driver(MR)	Rs. 17,100
10.	C. Rochungnunga	Checker	Level -1A
11.	Lalbiakzuala	Checker	Level -1A
12.	Robert Lalsangliana	Checker	Level -1A
13.	Sangneihkhuma	Checker(MR)	Rs. 13,360
14.	Zoramthari	Checker(MR)	Rs. 13,360
15.	Vanlalsawma	CheckerMR)	Rs. 13,360
16.	T. Zonunsanga	Checker(MR)	Rs. 13,360
17.	Kapthangi	Peon	Level -1
18.	Lalawmpuii	Peon(MR)	Rs. 12,970
19.	Lalmuankima	Chowkidar(MR)	Rs. 12,970
20.	Thangvela	Chowkidar(MR)	Rs. 12,970

10.9 KOLASIB ZONE:

1.	Lalnunzira Ralte	Deputy Commissioner of State Tax	Level -11A
2.	Nancy L. Pakhoungte	Assistant Commissioner of State Tax	Level -10
3.	C. Vanlalhriati	State Tax Officer	Level -7
4.	PC. Lalmuansanga	State Tax Officer	Level -7
5.	C. Lalhlupuii	Assistant	Level -7
6.	R. Lalbiakliani	L.D.C	Level -4
7.	Ronny Vanlalrema Parte	Checker	Level -1A
8.	R. Ramhluna	Checker	Level -1A
9.	Lalrinawmi	Peon	Level -1
10.	Laltluangliani	Peon	Level -1
11.	R. Laldingzela	DEO(MR)	Rs. 20,740
12.	Lalruatfela	Checker(MR)	Rs. 13,360
13.	Lalrinawma	Checker(MR)	Rs. 13,360
14.	W. Vanlalruata	Checker(MR)	Rs. 13,360
15.	Sujane Hmingthanzami	Checker(MR)	Rs. 13,360
16.	TC. Lalngaihzuala	Peon(MR)	Rs 12,970
17.	H. Vansangpuii	Peon(MR)	Rs. 12,970
18.	C. Lalduhawma	Chowkidar(MR)	Rs. 12,970

10.10 LAWNGTLAI ZONE:

1.	R. Lalchhuanawma	Deputy Commissioner of State Tax	Level -11A
2.	Khawlneikimi Vaiphei	Assistant Commissioner of State Tax	Level -10
3.	Lalrinzuali	State Tax Officer	Level -7
4.	Malsawmtluangi Poi Bawitlung	State Tax Officer	Level -7
5.	H.T. Lalhmangaiha	L.D.C	Level -4
6.	C. Rosangzela	Checker	Level -1A
7.	R. Sangthuama	Checker	Level -1A
8.	Lalruatdika	Checker	Level -1A
9.	B. Lalkailiana	Peon	Level -1

10.11 LUNGLEI ZONE:

1.	B.Lalremruati	Deputy Commissioner of State Tax	Level -11A
2.	Hmingthansanga	Assistant Commissioner of State Tax	Level -10
3.	Michael Lalawmpuia	State Tax Officer	Level -7
4.	H. Zarzoliana	State Tax Officer	Level -7
5.	C. Lalnunpuia	State Tax Officer	Level -7
6.	K. Lallianmawii	Assistant	Level -8
7.	B. Zothansanga	U.D.C	Level -6
8.	C. Lalchhanhima	U.D.C	Level -6
9.	P.C. Lalnunpuii	L.D.C	Level -4
10.	Lalngihllova	Peon	Level -1
11.	C. Mawizuala	Checker	Level -1A
12.	Lianchungnunga	Checker	Level -1A
13.	B. Duailova	Checker	Level -1A

14.	P.C. Daniela	Checker	Level -1A
15.	Lalhminganga Sailo	Checker	Level -1A
16.	R. Lalhmachuana	Chowkidar	Level -1
17.	K. Vanlalzawna	Peon (PE)	Rs. 12,970

10.12 MAMIT ZONE:

1.	T. Zohminglana	Deputy Commissioner of State Tax	Level -11A
2.	Lalrammawia Sailo	Asst. Commissioner of State Tax	Level -10
3.	Julie Lalremsiami	State Tax Officer	Level -7
4.	Carolyn Laldingngheti	State Tax Officer	Level -7
5.	B. Sapthuami	UDC	Level -6
6.	Laltlanhlui	LDC	Level -4
7.	Laltanpuia	Driver	Level -3
8.	R. Lalhmudika	Checker	Level -1A
9.	V. Lalnunsiana	Checker	Level -1A
10.	Lalawmpuia	Checker	Level -1A
11.	Khawthangpuii	Peon	Level -1
12.	Laltanpuii	Peon	Level -1
13.	Lalthathanga	Checker (MR)	Rs 13,360
14.	Lalkhawngaiha	Checker (MR)	Rs. 13,360
15.	Pachhunga	Chowkidar (MR)	Rs. 12,970

10.13 SAIHA ZONE:

1.	H. Vabeitha	Dy. Commissioner	Level -11A
2.	H. Lalramsanga	Asst. Commissioner	Level -10
3.	TT. Chhote	State Tax Officer	Level -7
4.	Lallianthuama Hnialum	State Tax Officer	Level -7
5.	PP. Mopatha	Assistant	Level -8
6.	Jenny Lalthapui	UDC	Level -6
7.	L. Deli	LDC	Level -4
8.	MC. Zaihnuma,	Checker	Level -1A
9.	PC. Lalhmingthanga	Checker	Level -1A
10.	C. Zoliantluanga	Group D	Level -1
11.	PC. Lallungmuana	Group D (P.E)	Rs. 12,970
12.	HC. Vanlalrenga	Group D (P.E)	Rs. 12,970

10.14 SERCHHIP ZONE:

1.	K. Lalrohluna	Dy. Commissioner of State Tax	Level -11A
2.	Vanlalruata Ralte	Asst. Commissioner of State Tax	Level -10
3.	Rebecca Zosangluri Pachuau	State Tax Officer	Level -7
4.	T. Lalchhandama	State Tax Officer	Level -7
5.	Lalruatpuii	UDC	Level -6
6.	Hrangthanthiangi	LDC	Level -4
7.	Thuamluaia	Checker	Level -1A
8.	Lalrinchunga	Checker	Level -1A
9.	Joseph Zonunsanga	Driver	Level -3
10.	C. Lalnuntluanga	Checker	Level -1A
11.	Lawmsangzuala	Checker	Level -1A
12.	C. Lalremruata	Chowkidar	Level – 1
13.	Laithangpuii	Peon	Level – 1
14.	Lalhruaizela	Peon	Level – 1
15.	Johana	Chowkidar	Level – 1

11. **Budget, allocation and Disbursement:** Total budget allocated to the Department for the current financial year (21 -22) is Rs. 2,328.61 lakhs inclusive of additional fund.

Demand No-8
Taxation
Controlling Officer : Commissioner of State Tax
Major Head : 2040-Taxes on Sales, Trades, etc.

(Rupees in lakhs)

DIRECTION		
B.E and Addl. Fund	Progressive Expdr. Upto Dec, 2021	Balance
669.34	394.89	274.45
ADMINISTRATION Zone & Circle Offices		
1625.15	1049.31	575.84
FIRMS & SOCIETIES		
34.12	22.60	11.52
Grand Total		
2328.61	1466.80	861.81

12. **The manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes:**

The Department does not have any subsidy programme either from the Central or State Government.

13. **Particulars of recipients of concessions, permits or authorization granted by the Department:**

The Department issues different Declaration Forms, viz. Form `C`, `F` and `H` to registered dealer and Form `D` to Government Department under the Central Sales Tax Act, `56 and Form `33` (Way Bill) online as well as manual and eWaybill can be generated by registered dealer, un-registered dealer and transporter under the Mizoram Goods and Services Tax Act, 2017.

- 13.1 **Mode, manner and utilization of Declaration Form `C`:** Simply speaking this form is used by a registered dealer who purchases goods in the course of inter-State trade or commerce from a registered dealer of another State for availing exemption to payment of the local VAT (Sales Tax) of the State of the selling dealer. Only Central Sales Tax is paid by the purchasing dealer. Issue of declaration Forms C is done online through www.zotax.nic.in.
- 13.2 **Mode, manner and utilization of Declaration Form `D`:** The facility of inter-State purchases by Government Departments against Form-D was abolished wef. 1st April, 2007.
- 13.3 **Mode, manner and utilization of Declaration Form `F`:** Simply speaking this form is used by dealer, (called transferee) who wishes to receive from his Head Office/branch/agent/principal outside Mizoram, (called transferor) goods the movements of which to him by the transferor is occasioned by reason of transfer and not by reason of sale in the course of inter-State trade or commerce. Here no payment of tax, neither CST nor local VAT (Sales Tax) is involved. Issue of declaration Forms F is done online through www.zotax.nic.in.
- 13.4 **Mode, manner and utilization of Declaration Form `H`:** Simply speaking this form is used by registered dealer who exports goods to foreign country.

14. Details in respect of the information, available to or held by the Department, reduced in electronic form:

All data in respect of administration of Mizoram Value Added Tax Act, '05 and CST Act, 1956 are kept in electronic form using VATSoft. The Department had has Department website / portal www.zotax.nic.in and www.gst.gov.in for use by the dealers and for information dissemination to the dealers and general public.

15. The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room:

15.1 The Department had developed state-of-the-art software called VATSoft for administration of Mizoram Value Added Tax Act, 2005 and Central Sales Tax Act, 1956. The Department had created Department website www.zotax.nic.in for information dissemination to the dealers and general public. Apart from this, the Department has www.gst.gov.in which was developed by Government of India for administration and information dissemination to the dealer and general public.

15.2 The Department had issued the following list of six series of Booklets (information/awareness) on Value Added Tax for the public and distributed to the public free of cost. Which are as follows:

- 15.2.1 A Hand-out on the Mizoram Value Added Tax. (English).
- 15.2.2 Value Added Tax leh Mizoram Sales Tax Danglamna. (Mizo).
- 15.2.3 Mizoram Value Added Tax. (Mizo).
- 15.2.4 What is VAT. (English).
- 15.2.5 Vat hi Engnge? (Mizo).
- 15.2.6 User Manual for VATSoft.
- 15.2.7 GST Overview (Mizo and English)

Anyone who likes to have the Acts, Rules, Forms, Tax Schedule, User Manual, Notifications can collect it from the Department website www.zotax.nic.in.

The Department does not have any library or reading room for the public and there is no any intension for opening such thing for the public in the near future.

16. The names, designations and other particulars of the Public Information Officers:

The Department has designated Pu Lalfakzuala, Under Secretary, Excise & Taxation as the State Public Information Officer for the Department. The following Officers are designated as Department Appellate Authority, State Public Information Officers (SPIO) and State Assistant Public Information Officers (SAPIO) for the Office / Zone mentioned against their name. Any citizen, requiring information regarding the Department can meet them during 11:00^{am} to 2:00^{pm} on all working days.

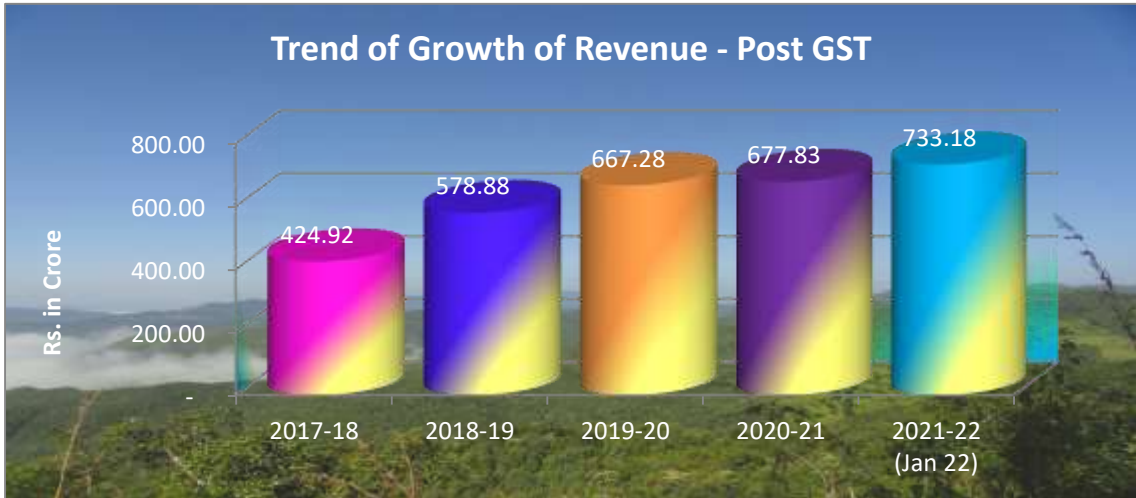
List of Department Appellate Authority, State Public Information Officers and State Assistant Public Information Officers.

Sl. No	Name of Officer	Designation	Unit/District	Contact No
(1)	(2)	(3)	(4)	(5)
1.	R. Zosiamliana Additional Commissioner of State Tax	DAA	Commissionerate	0389-2335422 9436151336 eMail: raltezosiamliana@gmail.com
2.	HK. Lalhawngliana Additional Commissioner of State Tax	SPIO	Commissionerate	0389-2335326 9436155443 eMail: mahawnga@gmail.com
3.	FC Liangghinga Deputy Commissioner of State Tax	SAPIO	Commissionerate	9436156117 eMail: nghinga.1966@gmail.com
4.	P. Lalrinmawia Deputy Commissioner of State Tax	SPIO	Aizawl East Zone	9436147176 eMail: plalrinmawia4@gmail.com
5.	Lalzarzova Assistant Commissioner of State Tax	SAPIO	Aizawl East Zone	9436147759 eMail: jethroapano.1@gmail.com

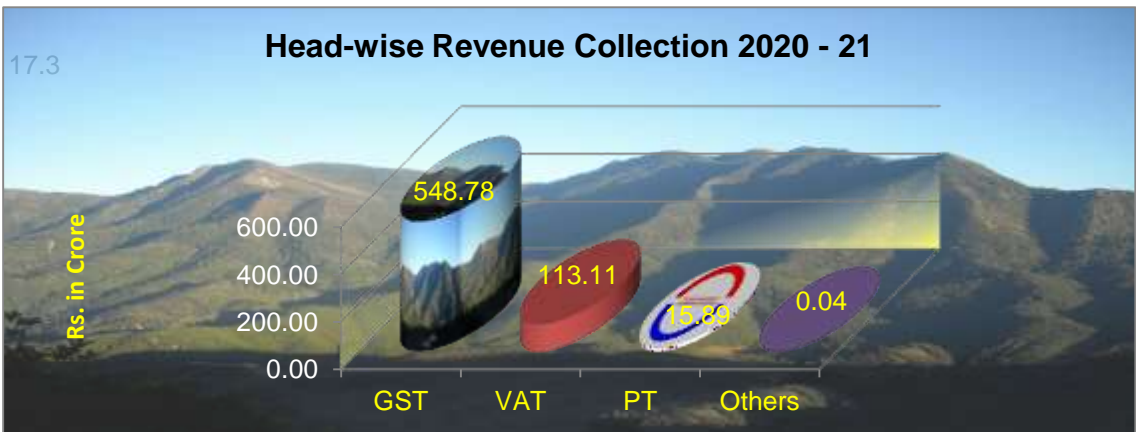
6.	Lalthachianga Deputy Commissioner of State Tax	SPIO	Aizawl North Zone	9436143393 eMail: chiangtea27@gmail.com
7.	Lalrothanga Assistant Commissioner of State Tax	SAPIO	Aizawl North Zone	9436148592 eMail: lalrothanga34@gmail.com
8.	F. Zohmingthanga Deputy Commissioner of State Tax	SPIO	Aizawl South Zone	9436143025 eMail: fzohminga@gmail.com
9.	David TS Zova Assistant Commissioner of State Tax	SAPIO	Aizawl South Zone	9862515513 eMail: tzova@hotmail.com
10.	C. Vanlalchhuana Deputy Commissioner of State Tax	SPIO	Aizawl West Zone	9862842917 eMail: c.chhuana@gov.in
11.	Lalnithanga Pachuau Assistant Commissioner of State Tax	SPIO	Aizawl West Zone	9436361701 eMail: nithanga22@gmail.com
12.	Mona Zote Deputy Commissioner of State Tax	SPIO	Champhai Zone	9436143025 eMail: monazote@gmail.com
13.	C. Lalthazuala Assistant Commissioner of State Tax	SAPIO	Champhai Zone	9862174627 eMail: thazuals@gmail.com
14.	Lalnunzira Ralte Deputy Commissioner of State Tax	SPIO	Kolasib Zone	9436150951 eMail: zobawirun@gmail.com
15.	Nancy L. Pakhoungte Assistant Commissioner of State Tax	SAPIO	Kolasib Zone	9862344970 eMail: nancypakhoungte@gmail.com
16.	R. Lalchhuanawma Deputy Commissioner of State Tax	SPIO	Lawngtlai Zone	9089275396 eMail: rlalchhuanawma65@gmail.com
17.	Khawneikimi Vaiphei Assistant Commissioner of State Tax	SAPIO	Lawngtlai Zone	8415060716 eMail: kimtei.v@gmail.com
18.	B. Lalremruati Deputy Commissioner of State Tax	SPIO	Lunglei Zone	9436143025 eMail: lalremruati35@yahoo.in
19.	Hmingthansanga Assistant Commissioner of State Tax	SAPIO	Lunglei Zone	9612298796 eMail: hmingthana23@gmail.com
20.	T. Zohmingliana Deputy Commissioner of State Tax	SPIO	Mamit Zone	9436147329 eMail: tzova09@gmail.com
21.	Lalrammawia Sailo Assistant Commissioner of State Tax	SAPIO	Mamit Zone	8731880880 eMail: lalrammawias@gmail.com
22.	H. Vabeitha Deputy Commissioner of State Tax	SPIO	Saiha Zone	9436149460 eMail: vbthralo@gmail.com
23.	H. Lalramsanga Assistant Commissioner of State Tax	SAPIO	Saiha Zone	9612127586 eMail: h.lalramsanga@gov.in
24.	K. Lalrohluna Deputy Commissioner of State Tax	SPIO	Serchhip Zone	9862200169 eMail: rohlunak@gmail.com
25.	Vanlalruata Ralte Assistant Commissioner of State Tax	SAPIO	Serchhip Zone	9612629385 eMail: mpralte22@gmail.com

17. **Such other information as may be prescribed:** The followings are trends of growth of revenue receipts.

17.1 **Trend of Growth of Revenue – Post GST:**



17.2 **Head-wise Revenue Collection 2020-21:**



17.3 **Zone-wise Tax Collection 2020-21:**



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