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NOTIFICATION

No.H.12018/239/2015-LJD, the 5th August, 2015. The following Act is hereby published for general information.

The Mizoram Entry Tax Act, 2015

(Act No. 8 of 2015)

Zahmingthanga Ralte,
Joint Secretary to the Govt. of Mizoram.

THE MIZORAM ENTRY TAX ACT, 2015

AN

ACT

To levy a tax on the entry of goods into any local area in Mizoram for consumption, use or sale therein for the purpose of providing the infrastructure development within the State of Mizoram and for matters connected and incidental thereto.

Preamble: Whereas it is expedient to provide for the imposition of a tax on the entry of goods into any local area in Mizoram for consumption, use or sale therein for the purpose of providing the infrastructure development within the State of Mizoram and for matters connected and incidental thereto;

It is hereby enacted in the Sixty-Sixth Year of the Republic of India as follows;

1. Short title, extent and commencement:
 - (1) This Act may be called the Mizoram Entry Tax Act, 2015.
 - (2) It shall extend to the whole of the State of Mizoram.
 - (3) It shall come into force on such date as the State Government may, by notification, in the Official Gazette, appoint.

2. Definitions:
 - (1) In this Act, unless the context otherwise requires :-
 - (a) "Assessing Authority" in relation to any importer means the Authority competent to assess such Importer;
 - (b) "Entry of goods into a local area" with all its grammatical variations and cognate expressions, means, entry of goods as specified in the Schedule into a local area from any place outside that local area including a place outside the State for consumption, use or sale therein;
 - (c) "Entry Tax" means a tax on the entry of goods into a local area for consumption, use or sale therein, levied and payable in accordance with the provisions of this Act;

- (d) "Fund" means The Mizoram Infrastructure Development Fund;
- (e) "Importer" means a Dealer or any other person, who in any capacity, whether on his own account or on account of a principal or any other person, effects or causes to be effected the entry of goods as specified in the Schedule into a local area or takes delivery or is entitled to take delivery of goods on its entry into a local area for consumption, use or sale therein and includes:—
- i. every person who carries on the business of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract,
 - ii. every person who carries on business of transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.

Explanation.— In case of any goods specified in the Schedule, which is transported through pipelines into a local area, the ultimate recipient of the goods in the local area shall be deemed to be the importer,

- (f) "Import value" means the value of goods specified in the Schedule as ascertained from the original invoice and includes the charges paid or payable for insurance, excise duty, freight charges and all other charges incidentally levied on the purchase of such goods:

Provided that, where the import value is not ascertainable on account of non-production or non-availability of original invoice, or where invoice produced is proved to be false, or if such goods have been procured or obtained otherwise than by way of purchase, the

import value shall be determined on the basis of fair market value of such goods;

Provided further that in the case of Specified Goods, which are being imported into local area for use therein for a specified period and are taken back after completion of use, the "import value" shall be –

$\frac{\text{Period of use of the Specified Goods in Years}}{\text{Life of the Specified Goods in years}} \times \text{Value of the Specified Goods}$

- (g) "Local area" means the area comprised within the limits of the State of Mizoram.
- (h) "Motor Vehicle" means a motor vehicle as defined in clause (28) of section 2 of the Motor Vehicles Act, 1988 including motor cars, motor taxi cabs, motor cycles, motor cycle combinations, motor scooters, motorette, motor omnibuses, motor vans, motor lorries and chassis of motor vehicles and bodies or tankers built or meant for mounting on chassis of motor vehicles, tractors, bulldozers, excavators, cranes, dumpers, three wheelers, road rollers and earthmovers;
- (i) "prescribed" means prescribed by rules made under this Act;
- (j) "Schedule" means Schedule appended to this Act;
- (k) "section" means a section of this Act;
- (l) "Specified Goods" means goods specified in the Schedule;
- (m) "State Government" means the Government of Mizoram.

(2) All expressions used but not defined in this Act and defined in the Mizoram Value Added Tax Act, 2005 shall have the same meanings respectively assigned to them in that Act.

3. Levy of Tax: (1) Subject to the other provisions of this Act, there shall be levied and collected an entry tax on the entry of specified goods into any local area for consumption, use or sale therein, at the rates respectively specified against each item in the Schedule. The entry tax shall be leviable on the import value of the specified goods and shall be paid by every importer of such goods:

Provided that no entry tax shall be levied under this section on the entry of specified goods into a local area, if it is proved to the satisfaction of the Assessing Authority, in such manner as may be prescribed, that such goods have already been subjected to entry tax or that the entry tax has been paid by the importer or any other person under this Act in respect of the same goods.

(2) Notwithstanding anything contained in sub-section (1), and subject to production of documentary proof, no entry tax shall be levied on such specified goods, which are also taxable under the Mizoram Value Added Tax Act, 2005 : —

(a) if such specified goods are brought into any local area by a Dealer registered under the Mizoram Value Added Tax Act, 2005 for the purpose of resale and such goods are sold inside the State, the Dealer is liable to pay tax on the sales of such goods under the Mizoram Value Added Tax Act, 2005;

(b) if such specified goods are sold in the course of inter-state trade or commerce or in the course of export out of the territory of India or such goods are otherwise dispatched outside the State by way of stock transfer by a dealer registered under the Central Sales Tax Act, 1956;

(c) if such specified goods are brought into any local area by a Dealer registered under the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1973 for the purpose

of resale and such goods are sold inside the State, the Dealer is liable to pay tax on the sales of such goods under the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1973;

- (d) if such specified goods are imported into a local area in the course of import from outside the territory of India provided that, if any such Dealer, after importing the specified goods, consumes such goods in any form or deals with such goods in any other manner, he shall inform the assessing authority within 30 days, succeeding the month in which such goods are so consumed or dealt with and pay the tax, which would have been otherwise leviable under the provisions of this Act.

(3) Where the specified goods, the sales of which are exempted under the Mizoram Value Added Tax Act, 2005 for reasons of such goods being included in the Schedule to the said Act, which after entry into a local area are sold by an importer in the course of inter-state trade or commerce or in the course of export out of the territory of India or are dispatched outside the State by way of stock transfer, the import value of such specified goods subsequently sold or sent out in the manner mentioned above shall, subject to production of proof, be deducted from the total import value to determine the taxable import value.

(4) The State Government may, by Notification in the Official Gazette, in the public interest or taking into account the fund requirement for infrastructure development within the State, vary the rates of tax and the items of goods specified in the Schedule and on such Notification being issued, the Schedule shall be deemed to have been amended accordingly.

4. Levy of Tax on Motor Vehicle:

(1) Notwithstanding anything contained in section 3, there shall be levied and collected a tax on the entry of any motor vehicle into a local area for use or sale therein by an importer which is liable for registration or assignment of a new registration mark in the State under the Motor Vehicles Act, 1988.

(2) The tax shall be payable and paid by an importer within 30 days from the date of the entry of a motor vehicle into the local area or before an application is made for registration of the vehicle under the Motor Vehicles Act, 1988, whichever is earlier.

(3) No tax shall be levied and collected in respect of a motor vehicle which is registered in any Union Territory or any other State under the Motor Vehicles Act, 1988, fifteen months prior to the date on which a new registration mark is assigned in the State under the said Act.

(4) Where any person causes entry of a motor vehicle into a local area within a period of fifteen months from the date of registration of such vehicle in any Union Territory or any other State under the Motor Vehicles Act, 1988, and that such entry is occasioned as a result of shifting of the place of his residence from such Union Territory or State into this State, the Commissioner may exempt such person from payment of entry tax on entry of such motor vehicle subject to production of proof in this regard.

(5) Notwithstanding anything contained in any other law for the time being in force, where the liability to pay tax in respect of a motor vehicle arises under this Act and such motor vehicle is required to be registered or a new registration mark is required to be assigned to it in the State under the Motor Vehicles Act, 1988, no Registering Authority shall either register any such motor vehicle or assign any new registration mark to such motor vehicle unless payment of Entry Tax has been made by the person concerned in respect of such vehicle.

5. Composition of Tax liability: Notwithstanding anything contained in this Act, the State Government may, by notification publish in the Official Gazette and subject to such conditions and restrictions, if any, as may be specified therein, permit any class of importer to pay in lieu of the tax payable under this Act, for any period, an amount linked with the volume or quantity of specified goods or some such other thing to be determined by the State Government by way of composition and to be paid at such intervals and in such manner, as may be specified in such Notification.

6. Exemption from Tax: (1) Notwithstanding anything contained in section 3, no entry tax on the entry of specified goods into a local area shall be payable, if such specified goods are -

- a) meant for the exclusive use or consumption of the Defense Department of the Government of India, or
- b) the exclusive property of the Union Government, or
- c) brought into the State in accordance with the provisions of the Mizoram Value Added Tax Act, 2005 and Mizoram Value Added Tax Rules, 2005.
- d) brought into the State in accordance with the provisions of the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1973 and the Rules as amended upto 2001.

(2) The State Government may, by Notification in the Official Gazette, grant exemption to any organisation or undertaking of the Central Government or of the State Government in respect of such goods as may be specified in such Notification, from payment of entry tax on entry of such goods into any local area for consumption or use therein provided that such goods are the exclusive property of such organisation or undertaking.

(3) The State Government, if considers it necessary in the public interest so to do, may by Notification in the Official Gazette, subject to such conditions and restrictions as it may impose, exempt, any importer or class of importers, fully or partially from payment of entry tax on any specified goods and the State Government may also grant such exemption retrospectively:

Provided that the State Government may withdraw any such exemption at any time, as it may think fit and proper.

7. Principles governing Entry Tax:

The entry tax payable by an importer shall be levied in accordance with the principles as stated below:-

- a) entry tax shall not be payable unless the importer effects entry of the specified goods into a local area;
- b) where any such goods are consumed, used or sold in a local area by the importer, it shall be presumed, until the contrary is proved by him, that such goods had entered into that local area for consumption, use or sale therein.

8. Registration, return, assessment, collection etc. of Entry Tax:

The administration of this Act in so far as it relates to registration, submission of returns by the Importers and collection of entry tax from them, shall vest in the authorities specified in or under the Mizoram Value Added Tax Act, 2005 and accordingly, the said authorities, empowered to register, receive returns, to assess or re-assess and collect Entry Tax and enforce payment of any tax under the said Act, shall register, receive returns, assess, re-assess and collect entry tax and enforce payment of entry tax, including imposition and realisation of any penalty payable by an importer under this Act as if the tax or penalty payable by such importer under this Act is a tax or penalty payable under the said Act, and for this purpose they may exercise all or any of the powers conferred upon them by or under that Act.

9. Applicability of the provisions of the Mizoram Value Added Tax Act, 2005:

Subject to the provisions of this Act and Rules made thereunder, sections – 21, 22, 23, 24, 25, 27, 28, 30, 31, 32, 33, 34, 36, 37, 38, 39, 40, 43, 44, 45, 46, 47, 48, 49, 50, 52, 55, 56, 57, 58, 59, 60, 61, 62, 64, 65, 66, 67, 68, 70, 71, 72, 73, 74, 75, 76, 78, 79, 82, 83, 85 of the Mizoram Value Added Tax Act, 2005 and the Rules, Orders or Notifications issued thereunder shall mutatis mutandis apply to an importer in respect of the entry tax levied and payable under this Act, as if those sections were mutatis mutandis incorporated in this Act and the Rules framed and orders and Notifications issued under those sections were mutatis mutandis issued under the relevant sections so incorporated under this Act.

10. Utilization of the proceeds of the levy under the Act:

(1) The proceeds of the entry tax, shall be credited and appropriated to the Fund constituted under this section by Notification in the Official Gazette and shall be utilized exclusively for the development of infrastructures which include the following:—

- a) construction, development and maintenance of roads and bridges within the State.
- b) creation, development and maintenance of infrastructure for supply of electrical energy, water supply and sanitation.
- c) any other purpose connected with the infrastructure development which the State Government may specify by Notification.
- d) providing finance, aids, grants and subsidies to local bodies and government agencies for the purposes specified in clauses (a), (b) and (c).

(2) The amount realised as entry tax shall not be used for the purposes other than those specified in sub-section (1).

11. Power to make Rules: (1) The State Government may make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for : —

- a) the manner and procedure of deposit of tax under appropriate Head of Accounts and the manner in which the proceeds of the tax shall be utilized.
- b) all matters expressly required or allowed by this Act to be prescribed.
- c) the fees to be paid in connection with the registration, memorandum of appeals, petition for revisions, certified copies of orders, petitions, other matters and any other matter ancillary or incidental thereto; and
- d) any other matter for which there is no provision or no sufficient provision in this Act and for which provision is, in the opinion of the State Government, necessary for giving effect to the purposes of this Act.

(3) In making any rules under this section, the State Government may direct that a breach thereof shall be punishable with fine not exceeding five thousand rupees and, when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the continuance of such offence.

(4) The State Government shall cause every rule made under this Act and every Notification issued under this Act to be laid, as soon as may be, after it is published before the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions in which it is so laid or the sessions immediately following, and if the State Legislature agrees in making any modification in the rule or

notification or that the rule or notification should not be made, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or Notification.

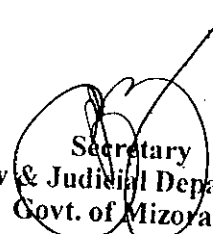
SCHEDULE

[See clause (j) and (l) of Section 2]

Sl. No.	Specified Goods	Rate of Tax (Per-centum)
1	2	3
1	Agriculture machineries including tractors and power tillers	2
2	All kinds of bricks including fly ash bricks, refractory bricks, earthen tiles and leirawhchan	2
3	All varieties of textiles viz. cotton, woolen or silken, including rayon, art silk and nylon textiles, whether manufactured by handloom, power loom or otherwise including all types of yarn in hank & sewing thread	2
4	Bitumen	2
5	Coal	2
6	Hospital Equipment of all types including X-ray, ultrasound, Doppler and scanning machines, other medical and diagnostic apparatus and parts and accessories thereof	2
7	Sand and stone aggregates	2
8	All kinds of Hardware goods (not listed elsewhere)	4
9	All processed meats, fruits and vegetables including fruit jams, jelly, pickles, fruit squash, paste, fruit drinks and fruit juice whether in sealed containers or otherwise	4
10	Aluminium plain sheet, channels and sections, composite panel including aluminium conductors of any kind	4
11	Arecanut powder and supari in all its forms and varieties including betelnut for conversion into supari.	4
12	Automated Teller Machine	4
13	Carpet of all types	4
14	Cement	4
15	Chemical Fertilizers, bone meals, pesticides, insecticides, fungicides, herbicides, rodenticides and weedicides	4
16	Chemicals	4
17	Computer of all varieties, computer software and hardware, servers, V-sat and accessories including printers, photocopiers, fax machines and parts thereof and UPS used with computers	4
18	Corrugated and plain galvanized iron sheet (whether hot rolled or cold rolled)	4
19	Declared goods under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) which are not mentioned in any of the entries	4
20	Diesel, Petrol, Lubricants and Rectified spirit	4

21	Drugs and medicines including vaccines, syringes, and dressings, medicated ointments produced under license, light liquid paraffin of IP grade absolute alcohol, methyl alcohol, anti-bed sore made of PVC, rubber or other materials, laboratory reagents, disinfectants, menthol, medicinal water	4
22	Electrical goods of all types	4
23	Elevators and parts and accessories thereof	4
24	Floor and wall tiles such as (i) Ceramic tiles, glazed floor, roofing and wall tiles; (ii) Cuddappah stone slabs and shahabad stone slabs; (iii) (a) Granite blocks (rough or raw); (b) Polished granite slabs, including tomb stones, monument slab and head stone; (iv) Black stone, kota stone or any other natural stone, (v) Marbles, that is to say, - (a) Marble boulders or lumps, (b) Marble slabs (c) Marble chips (d) Marble dusts (e) marble floor tiles and wall tiles (f) Other articles made of marbles (vi) Mosaic tiles, chips and powder.	4
25	Furniture and Fixtures	4
26	Generator sets	4
27	Industrial cables (High voltage cables, PVC or PE insulated wires and cables, Jelly filled cables, Optical fibers cables)	4
28	Industrial inputs and packing materials	4
29	Lime stone and lime powder	4
30	Motor Vehicle (i) Motor cars, motor omni buses, motor vans, motor trucks, chassis of such motor vehicles. (ii) Motor cycles, motor cycle combinations, motor scooters, three wheelers and motorettes	4
31	Photographic cameras and enlargers, flash light apparatus, photo blocks, lenses, films including x-ray films and film packs and plates, x-ray machine, scanners, medical imaging equipment, chemicals used in the photographic development and printing process, paper and cloth, photo albums, stamp albums, photo frames, photo mounts and other parts and accessories required for use therewith	4
32	Pipes of all varieties including G I, pipes, CI pipes, ductile pipes, PVC and water supply and sanitary equipment and fittings of every description including storage tanks, sinks, wash basins, wash basin pedestals, taps, pipes fittings, bath showers, bidets, water closet pans, flushing cisterns, urinals, commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof	4

33	Plant and machineries for industry and construction works including bulldozers, excavators, earthmovers, cranes, dumpers, road rollers and parts thereof	4
34	Plywood , Teak Ply, Ply board, Sun gloss, laminated board, Solvent, Self-adhesive, Vinyl adhesive, coconut coir, foam, sofa spring, rubber cushion, duratuff and greenply laminated or not.	4
35	Pump sets of any type	4
36	Railway track materials such as all types of pre-stressed concrete sleepers, railway switches, crossings, fittings, SGCI inserts, HTS wire, metal liners, bolts and nuts and elastic rail clips.	4
37	Rubber products, synthetic rubber products and products of mixture of rubber and synthetic rubber including tread rubber not mentioned elsewhere	4
38	Scientific instruments and lab equipment like optical instruments, electrical instruments, scientific balance, acoustic instruments, and mechanical instruments	4
39	Sound transmitting equipment including loudspeakers, Dictaphones, amplifiers and similar apparatus for recording and reproducing sound and spare parts and accessories thereof	4
40	Telecommunication equipment including Telephones, mobile phones, pagers and components and parts thereof	4
41	Tobacco including cigarette, cheroots, cigar, biri, zarda, khoini, sada and smoking mixture, tobacco mixed pan masala including gutka whether sold under a brand name or not	4
42	Transformers	4
43	Transmission tower (Electrical and Telecommunication) and tower parts	4
44	Tyres and tubes	4
45	Vegetable oils, vanaspati or vegetable ghee and other edible oils including mustard oil and rapeseed oil	4


 Secretary
 Law & Judicial Department
 Govt. of Mizoram.