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NOTIFICATION

No.J.21011/1/2002-TAX, the 23rd February, 2016. In exercise of the powers conferred by section 11 of the Mizoram Entry Tax Act, 2015 (Mizoram Act No. 8 of 2015), the Governor of Mizoram is pleased to make the following rules, namely :-

1. **Short title and commencement :**
 - 1) These rules may be called The Mizoram Entry Tax Rules, 2015.
 - 2) They shall come into force on the date of their publication in the Official Gazette.
2. **Definitions :**
 - 1) In these rules, unless the context otherwise requires :-
 - a) 'Act' means The Mizoram Entry Tax Act, 2015 (Act No. 8 of 2015)
 - b) 'Form' means a form appended to these rules;
 - c) 'Rules' means The Mizoram Entry Tax Rules, 2015;
 - d) 'Month' means a calendar month;
 - e) 'Quarter' means the respective quarter of the year ending on the 30th June, 30th September, 31st December, 31st March;
 - f) 'Registered Dealer' means a Dealer registered under the Act.
 - 2) Words or expressions used and not defined in these rules but defined in the Act or the Mizoram Value Added Tax Act, 2005 or the rules framed thereunder, shall have the same meanings respectively assigned to them in the Act or in the Mizoram Value Added Tax Act, 2005 or the Rules framed thereunder, as the case may be.
3. **Registration :**
 - 1) Every importer who imports any specified goods, for sale or for use in works contract or for use in manufacture in any local area shall make an application for registration in respect of his business before the Assessing Authority of the area in which his principal place of business is located within fifteen days from the date on which the importer becomes liable to pay tax under the Act:
 - 2) (a) Such application shall be in Form No. MET-1 and shall be signed and verified in the manner prescribed in the Form -
 - i. by the proprietorship firm,
 - ii. by the authorised partner in case of a partnership firm,
 - iii. by the Principal Officer or the Chief Executive Officer in case of a Company or a Corporation or a local Authority

- iv. by the secretary or any other authorised executive in case of a society or a Club or an association of persons.
 - v. by the Head of Department/Office in case of Government Department.
- (b) The application shall be accompanied by two copies of passport size photograph of the person signing the application, except in case of Government Department.

3) On receipt of an application for registration, the Assessing Authority of the area shall, after verifying or causing to be verified the particulars furnished by the importer, grant him a certificate of registration in Form No. MET-2 within a period ordinarily not exceeding fifteen days from the date of receipt of the said application:

Provided that, in order to ensure proper payment of tax, the Assessing Authority of the area, before granting the certificate of registration, may require an importer to furnish such security as he may consider necessary. But such security shall not be more than the amount of tax, which may be estimated as payable by the importer in a year.

4) A register of certificate of registration issued shall be maintained by the Assessing Authority in Form No. MET-3; provided that if an importer who imports any specified goods for use or consumption in the course of his business on regular basis is already registered under the Mizoram Value Added Tax Act, 2005, he shall be deemed to have been registered under this Act. He shall submit an application for registration under the Mizoram Entry Tax Act, 2015 and all the provisions relating to submission of monthly or quarterly statement and annual return and payment of tax, as applicable to importers registered under the Mizoram Value Added Tax Act, 2005, shall also apply to such importers under this Act.

5) The security required to be furnished under sub-rule (3) shall be furnished in any of the following manners, namely:-

- i. by depositing the challan in Form No. MET-6 into a Designated Bank or
- ii. in the form of National Savings Certificate or Kisan Vikash Patra, or
- iii. by a guarantee from a Nationalised Bank agreeing to pay the State Government on demand, the security fixed by the Assessing Authority.

6) The security furnished may, in the event of default of payment of any tax penalty or other dues, be adjusted towards such tax, penalty or other dues. The Assessing Authority may, in any case where adjustment has been made, demand fresh security or additional security to make up the amount adjusted towards tax, penalty or other dues.

7) The relevant rules of the Mizoram Value Added Tax Rules, 2005, in force at the appropriate time, shall apply mutatis mutandis in all matters relating to amendment of the certificate of registration necessitated by any change in the ownership or constitution of business, change in the name and style of business or place of business or any other material change having relevance to the liability to pay tax under this Act and in issuing duplicate certificate of registration in case of loss or defacement of the original certificate of registration and also in cancellation of the certificate of registration.

4. **Documents for import of specified goods :**

- 1) As a dealer registered under the Mizoram Value Added Tax Act, 2005 has to use Form - 33 (Way Bill) prescribed under the Mizoram Value Added Tax Rules, 2005 for importing any goods liable to be taxed under that Act, he shall not be required to use a separate form for importing such goods which are also taxable under the Mizoram Entry Tax Act, 2015.
- 2) An importer importing specified goods except as mentioned in sub-rule (1) above may import the specified goods by using a declaration in Form MET-10.

5. **Submission of return and payment of tax :**

- 1) Every registered dealer liable to pay tax under the Act whose aggregate import value of specified goods imported in any assessment year exceeds Rs.10 Lakhs, shall, before the expiry of the next succeeding month, submit to the Assessing Authority his monthly statement of such import value in Form No. MET-4.
- 2) Every registered dealer liable to pay tax, other than a registered dealer referred to in sub-rule (1) shall submit to the Assessing Authority, a quarterly statement in Form No. MET-4, for the quarter ending 30th June, 30th September, 31st December and 31st March, within a month from the last day of the quarter concerned.
- 3) Every importer other than a registered dealer referred to in sub-rules (1) and (2) shall submit a statement in Form No. MET-4 within ten days from the date of entry of the goods into the local area.
- 4) The statements to be submitted under sub-rules (1), (2) and (3) above shall be accompanied by a challan or a crossed cheque or a crossed Demand draft for the full amount of tax payable on the import value of the goods disclosed in the statement.
- 5) Every registered dealer referred to in the sub-rules (1) and (2) shall, in addition to monthly/quarterly statements, furnish an annual return in Form No. MET-5 accompanied by a challan or a crossed cheque or a crossed Demand draft in token of payment of any balance tax due, to the Assessing Authority within 31st May of the following financial year.

6. **Assessment of Tax :**

- 1) Upon the expiry of the assessment year, the Assessing Authority shall, after such enquiry, as he may deem necessary, determine the aggregate import value of goods of the dealer in respect of the assessment year and shall assess the tax payable thereon.
- 2) In case of an importer as referred to in sub-rule (3) of rule 5, the Assessing Authority shall verify the correctness of the statement soon after its submission for ensuring proper payment of tax.
- 3) If the tax assessed differs from the total amount of tax deposited by the registered dealer or any other importer for the relevant year, the difference shall be realised or refunded by the Assessing Authority in the manner prescribed under the Mizoram Value Added Tax Act, 2005 and the Rules framed thereunder.

7. **Payment of Tax:**

The Challan for payment of entry tax payable under sub-rule (4) of rule 5 or for payment of any other dues under the Act or the Rules shall be in Form No. MET-6 and the amount shall be deposited into an Accredited Bank.

Note: Accredited Bank means any bank accredited by the Government of Mizoram to collect Government revenue manually or through online mode.

8. *Issue of Certificate on import of motor vehicles :*
- 1) An importer who imports a motor vehicle for his own use into any local area, shall file an application in Form No. MET-7 before the Assessing Authority of the area, under whose jurisdiction he resides for issuance of certificate for production before the Registering Authority under the Motor Vehicles Act, 1988 of the District for registration of his motor vehicle under the said Act.
 - 2) The Assessing Authority, after satisfying himself about the particulars furnished in the application and of the payment of tax, shall issue a certificate in Form No. MET-8 to the importer, a copy of Assessment of tax Application for Motor Vehicle Payment of tax which shall also be forwarded to the concerned Registering Authority under the Motor Vehicles Act, 1988 along with a copy of the challan showing payment of entry tax. Accounts of such certificates issued shall be maintained by the Assessing Officer in his office in a bound register in Form No. MET-9.
9. *Maintenance of account and preservation of cash memo, bill, invoice etc.:*
- 1) Every registered dealer liable to pay tax under the Act shall keep true and complete accounts of all specified goods imported by him into any local area. The provisions of section 49 of the Mizoram Value Added Tax Act, 2005, shall apply mutatis mutandis for the purpose of this rule.
 - 2) An importer other than a registered dealer who imports any specified goods into a local area for consumption or use, shall preserve the bill/invoice/cash memo, insurance papers and the number and the date of the relevant Air/ Railway/ Road Transport receipt or the bill of lading for each such import and shall produce the same before the Assessing Authority of the area in which he resides, as and when called for by the said authority for the purposes of the Act or the Rules.
10. *Proof of claiming deduction:*
- An importer who claims deductions under section 3 of the Act shall produce the following:-
- (i) evidence of dispatch of specified goods, in the form of Railway Receipt or lorry receipt (Consignment Note) or Bill of Lading;
 - (ii) copy of bill issued by him;
 - (iii) a declaration showing the details of payment received;
 - (iv) the originals of the written contract and accounts rendered by the agent to the principal from time to time, in case of specified goods dispatched outside the State by way of stock transfer;
 - (v) copy of the bill of export and letter of credit, in case specified goods are exported out of the territory of India:
- Provided that all payments relating to dispatch of goods to any other State under any of the circumstances mentioned in sub-section (3) of section 3 shall be by way of Bank Draft purchased from any Bank situated in the State of the consignee.
11. *Administration of Mizoram Infrastructure Development Fund:*
- 1) The tax shall be deposited in a separate, distinct and exclusive Head of Account "0042-106-Tax on Entry of Goods into local area". The amount so deposited shall constitute The Mizoram Infrastructure Development Fund.
 - 2) Budget provisions shall be made and shown separately under the expenditure Heads of Account of the Departments concerned with the activities mentioned

in sub-section (1) of section 10 of the Act. The total allocation of such budget provisions in a financial year shall not be less than the amount collected as Entry Tax minus cost of collection during the year.

- 3) The Departments entrusted with the utilization of funds shall approve schemes and sanction funds exclusively for the development of selected infrastructure as stipulated under Section 10 of the Mizoram Entry Tax Act, 2015.

12. *Application of certain provisions of the Mizoram Value Added Tax Rules, 2005:*

The relevant provisions of the Mizoram Value Added Tax Rules, 2005 shall mutatis mutandis apply in respect of all such procedural and other matters incidental to carrying out the purposes of this Act for which no provision has been made in these rules.

L.N. Tochhawng,
Secretary to the Govt. of Mizoram,
Taxation Department.

Sl. No.	Name and Address of the owner of the premises	Location of the premises	Registration No. and date of validity

Sl. No.	Name of the person	Address	Registration No. and date of validity

Sl. No.	Name in Bill	Address	Registration No. and date of validity

MVAT Act, 2005 or the CST Act, 1956

(a) Registration No. and date of validity
MVAT Act, 2005
CST Act, 1956

(b) Issuing Officer

**MIZORAM ENTRY TAX RULES,
2015 FORM MET-1
Application for Registration
[See Rule 3(2) (a)]**

To
The Assessing Authority,

I..... son of
carrying on business, particulars of which are given below, hereby apply for registration under Rule 3(1) of the Mizoram Entry Tax Rules, 2015.

1. Name and full address of the importer:
2. Name and full postal address of the principal place of business
3. Names and full postal addresses of all the branches in the State :
4. Complete list of godowns:

Sl. No.	Ward No.	Location.	Name and Address of the owner of the premises.	Remarks.
1	2	3	4	5

5. Date of commencement of business:
6. Name(s) and address(es) of the proprietor, partners, directors, all persons having any interest in the business with the following particulars:

Sl.No.	Name in full	Father's name	Age	Address	Signature
1	2	3	4	5	6

7. If the importer is registered under the MVAT Act, 2005 or the CST Act, 1956.

- (a) Registration No. and date of validity
MVAT Act, 2005 :
CST Act, 1956 :

- (b) Issuing Office

Signature of the Assessing Authority

- 8. (a) Name(s) of the specified goods to be imported:
- (b) Purpose of import:
 - (a) for sale
 - (b) for consumption
 - (c) for use

- 9. No. and date of registration, license etc., if any :
 - (a) under the Shops & Establishment Act.
 - (b) under the Essential Commodities Act.
 - (c) issued by the Municipal Authority.
 - (d) any other

10. Permanent Account No. under the Indian Income Tax Act, if any with name of the Office and Ward No. etc.:

- 11. In case of Non-Tribal applicant or Non-Tribal husband of female applicant:
 - (a) Non-Tribal Trade License No. & Date: _____
 - (b) Inner Line Permit No. & Date: _____
 - (c) Validity: _____
 - (d) Sponsored by: _____
 - (e) Purpose on entry into Mizoram: _____

12. Particulars of the Bankers, if any :

Sl.No.	Name & Address of the bank	Nature of account & Account No.
1	2	3

- 13. Complete address of the Head Office, if situated outside Mizoram :
- 14. Complete address of the place where books of accounts are kept:

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

Place
Date:

Signature :
Full Name :
Status :

THE MIZORAM ENTRY TAX RULES, 2015
FORM MET-2
Certificate of Registration
 [See Rule 3(3)]

Registration Certificate No. _____

Office of issue
 Zone : _____

This is to certify that (name and style) whose principal place of business is situated at has been granted registration under the Mizoram Entry Tax Act, 2015.

1. It is liable to pay tax w.e.f
2. Status of the dealer/importer:
3. Name(s) and address(es) of the proprietor/partner(s)/director(s) etc :
 (a)
- (b)
- (c)
- (d)
4. Name(s) of the specified goods to be imported:
5. Purpose of import:
6. Location and address of warehouse(s)/godown(s):

Sl.No.	Ward No. and Holding No.	Location	Name and Address of the owner of the warehouse/godown	Remarks
1	2	3	4	5

7. The importer has additional places of business as noted below

- (a)
- (b)
- (c)
- (d)

Place : _____

Date: _____

Signature of the Assessing Authority

N.B. : This certificate should be exhibited at a conspicuous place within the premises of the business.

THE MIZORAM ENTRY TAX RULES, 2015
FORM MET-4
Statement of Import Value
[See Rule 5]

Month/Quarter Year

1. Name and full address of the importer :

2. Registration Certificate No. under the Mizoram Entry Tax Act, 2015, (in case of registered dealer) :

3. Particulars of import and entry tax payable :

Sl. No	Name (s) of the specified goods	Import value	Rate of tax	Deductions, if any	Amount of tax payable	Remarks.
1	2	3	4	5	6	7

4. Total tax payable : Rs.

5. Amount of entry tax paid : Rs.

6. Mode of payment -
Cheque No./DD No. Challan No. and date : Rs.

7. Balance due/excess paid, if any : Rs.

DECLARATION

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

Place :

Date :

(Signature)

Status

THE MIZORAM ENTRY TAX RULES, 2015
FORM MET-5
Annual return of turnover
[See Rule 5(5)]

Year

1. Name and full address of the Registered dealer :
2. Registration Certificate No. under the Mizoram Entry Tax Act, 2015 :
3. Name of the commodities imported :
4. Details of tax payable :

	Commodity Rate of tax %		Commodity Rate of tax %		Commodity Rate of tax %	
	Quantity	Value	Quantity	Value	Quantity	Value
Total import Value						
Deduction allowed under section 3(3)						
(i) Inter-state sales :						
(ii) Stock transfer outside the State :						
(iii) Sales in course of export :						
Total Deductions						
Taxable import value						
Tax payable						
Total tax payable						
Tax paid (copies of Challans enclosed)						
Balance/Excess						

I, Shri, do hereby solemnly declare that to the best of my knowledge and belief the information furnished in the above statement is true and correct.

Date
Place

Signature
Status

