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THE MIZORAM (TAXES ON LAND, BUILDINGS AND ASSESSMENT OF REVENUE) ACT, 2004.

**ASSEMBLY BILL NO. 11 of 2004
ACT NO 13 of 2004
PASSED ON 18.10.2004**

An Act

to provide for levy and collection of taxes on lands, buildings and land related uses for raising resources for the benefit of the State and for other matters connected therewith or incidental thereto.

Be it enacted by the Mizoram Legislative Assembly in the Fifty- Fifth Year of the Republic of India, as follows :-

CHAPTER-I PRELIMINARY

1. Short title .. extent and commencement :

- (1) This Act may be called the Mizoram (Taxes on Land, Buildings and Assessment of Revenue) Act, 2004.
- (2) It shall extend to the whole of Mizoram excepting the areas under the Autonomous District Councils of Chakma, Lai and Mara.
- (3) It shall come into force on such date or dates as the Government may, by notification in the official Gazette, appoint.

2. Definitions: In this Act, unless the context otherwise requires :-

- (a) "agriculturalland" means land ordinarily used for the purpose of raising of annual or seasonal crops and garden produce, horticulture, planting and up-keep of orchards, reserving of land for fodder, grazing or thatching grass;
- (b) "building" means a house, out-house or other roofed structure, whether of masonry, brick, wood, mud, metal or any other material whatsoever but does not include a tent or other portable and temporary shelter;
- (c) "Collector" means the Deputy Commissioner of the district and includes any officer appointed by the Government to exercise and perform all or any of the powers and functions of the Collector under this Act;
- (d) "competent authority", means any officer appointed or designated by the Government for any purposes under the provisions of this Act;

- (e) "farm" means a tract of land forming a single property and devoted to the cultivation of land and growing of agricultural and horticultural crops including trees & bamboos, raising livestock or beast or aquatic animal and production of dairies and allied activities;
- (f) "Government" means the Government of Mizoram;
- (g) "land" means all lands either vacant or occupied. It shall also include benefits to arise out of land and things attached to the earth or permanently fastened to anything attached to the earth or other defined portions thereof, but shall exclude minerals, mineral oil, natural gas and petroleum;
- (h) "mutation" means the process of change or alteration or substitution of the name of the previous land owner into the name of the new land owner;
- (i) "non-agricultural land" means land other than the land used exclusively for the purpose of agriculture;
- (j) "official Gazette" means the Mizoram Government Gazette;
- (k) "owner" means and includes any person for the time being receiving or entitled to receive, whether in his own name or as an agent, trustee, guardian, manager or receiver, for another person, or for any religious, educational or charitable purpose, rent or profits for the agricultural land or non-agricultural land or for the structure or building constructed on such land, in respect of which the word is used and also includes the land owned by the State Government or the Central Government or local authority or any other organisation;
- (l) "premium" means amount to be paid by an allottee to the Government for the allotment in lump sum as may be specified by the Government.
- (m) "prescribed" means prescribed by rules made under this Act;
- (n) "prescribed authority" means the authority prescribed by rules made under this Act;
- (o) "private market" shall be deemed to be synonymous with the expression "bazar" and shall mean :-
 - (i) a place where persons assemble for the sale of, or for the purpose of exposing for the sale of meat, fish, fruit, vegetables, livestock, or any other article of food of a perishable nature, whether or not there is any collection

of shops or warehouses or stalls for the sale of other articles in such place, or

(ii) any place of trade or business, other than a place referred to in sub-clause (i), where there is a collection of shops or warehouses or stalls.

- (p) "property" means land and building and other structures fastened to the earth over which one exercises the right of ownership including possession, use and disposal;
- (q) "shop" means any premises where any trade or business is carried on and where services are rendered to customers;
- (r) "stall" means any booth or fixed seat where services are rendered to customers in connection with trade or business;
- (s) "tax" includes toll, rate, cess, fee or charge or other impost leviable under this Act.

CHAPTER - II

TAXING AUTHORITIES

3. Authorities for the purposes of this Act :

- (1) For carrying out the purposes of this Act, the Government shall appoint the Deputy Commissioner of a district or any other officer to be the Collector, who shall be assisted by any officer subordinate to him appointed by the Government in this behalf.
- (2) An officer appointed under sub-section (1) shall, within the limits of such area as the Government may by notification specify, exercise such powers and perform such duties as may be delegated by the Collector subject to such conditions as may be prescribed by the Government.
- (3) The superintendence and control for the proper execution of the provision of this Act and rules made thereunder relating to the levy and collection of taxes shall vest in the Collector.
- (4) The Collector shall exercise such other powers and perform such other duties under this Act or any rule made thereunder as may be conferred or imposed on him.

4. **Collecting agent :**

- (1) In order to carry out the purposes of this Act, the Government may appoint any person or group of persons or officers as an agent to be responsible for levy and collection of the tax under this Act from such person or class of persons as may be prescribed.
- (2) Upon such appointment, it shall be the duty of such collecting agents to carry out such functions under this Act in the manner prescribed, and to submit full and complete account of the taxes levied and collected to the Collector.
- (3) Any officer or agency authorised by the Government in this behalf shall have, for the purposes of levy and collection of tax, such powers as may be prescribed.
- (4) It shall be lawful for the Collector, or an officer duly authorised by him, to have access to, and to cause production and examination of books, registers, accounts or documents maintained or required to be maintained by the collecting agent for the purposes of this Act, and the collecting agent shall, whenever called upon to do so, produce such books, register, accounts or documents for inspection by the Collector or by any officer authorised by him in this behalf.

CHAPTER-III
LIABILITIES TO PAY TAXES AND FEES

5. **All persons to pay taxes and fees :**

- (1) The taxes and fees payable under section 6 throughout the State excluding those exempted under section 7 shall be levied on and from the commencement of this Act.
- (2) The rate of taxes and fees payable under section 6 shall be as determined by the Government from time to time.
- (3) The tax shall be payable by the owner of the land or building to the State Government.

6. **Items to which fees and taxes shall be levied :**

1) On and from the commencement of this Act, the Government shall levy and collect the following taxes and fees, namely :-

- (a) tax on property :- (i) land tax, (ii) building tax and (iii) house tax

- (b) tax on agricultural or non-agricultural land;
 - (c) Zoram chhiah or tolls on persons living within the State;
 - (d) tax on farms;
 - (e) tax on shop, stall or private markets;
 - (f) mutation fee;
 - (g) fees for transfer of ownership of property.
- 2) The taxes and fees specified in sub-section(1) shall be levied, assessed and collected in accordance with the provisions of this Act and the rules made thereunder.

7. **Exemptions :**

Nothing in this Act shall apply to :-

- (a) any land or building owned by the Central Government;
- (b) all plants, machinery and furniture contained or situated in or upon the land or building;
- (c) any land or buildings or portions thereof exclusively used for the purpose of public worship;
- (d) any land or buildings exclusively used for the purpose of public burial or as burning ground, or any other place used for the disposal of the dead;
- (e) open spaces including parade grounds which are the properties of Government;
- (f) land belonging to the Government which is set apart for free recreational purposes and all such other lands belonging to the Government, from which no income could be derived;
- (g) places used for charity purposes or sheltering the destitute or orphanages, homes and schools for the deaf and dumb, asylum for the aged and fallen women and such similar institutions/ homes run purely on philanthropic lines as are approved by the Government;
- (h) charitable hospitals and dispensaries but not including residential quarters attached thereto.

8. **Premium :**

- (1) The Government may levy a premium on account of allotment of land for agricultural purposes and non-agricultural purposes.
- (2) The rates of premium, the class of person whom, and the localities and

mode in which it may be assessed from time to time, shall be determined by the Government.

9. **Power to suspend, enhance, reduce or abolish any existing taxes and fees :**

The Government may, at any time for sufficient reasons suspend, enhance, modify or abolish any existing taxes and fees in such manner or to such extent as the Government may deem it necessary.

CHAPTER - IV
ASSESSMENT

10. **Submission of returns and inspection of land and buildings for purposes of assessment :**

- (1) The Collector or the Settlement Officer or an Assistant Settlement Officer may, by a written notice, call upon the owner or occupier of any building or land to furnish a return or document in such form, within such period and in accordance with such procedure as may be prescribed.
- (2) The Collector or the Settlement Officer or the Assistant Settlement Officer or any person subordinate to him and authorised by him in writing in this behalf may, enter, inspect, survey and measure any land or building after giving not less than twenty four hours notice to the owner or occupier.

11. **Assessment :**

- (1) If the assessing authority is satisfied that a return furnished under section 10 is correct and complete or satisfactory, he shall determine the tax payable by assessee on the basis of such return.
- (2) If the assessing authority is not satisfied with a return furnished under section 10, he shall serve on the assessee a notice requiring him, on the date and at the hour and place to be specified therein, either to attend in person or cause to be produced evidence in support of the return.
- (3) On the date specified in the notice under sub-section (2) the assessing authority after hearing such evidence as may be produced and such other evidence as he may require, shall assess the tax payable by assessee.
- (4) If any person fails to make a return as required under section 10 or having made the return fails to comply with the terms of the notice issued under sub-section (1) of section 10, the assessing authority shall assess and determine the tax payable by him:

Provided that before making assessment, the assessing authority may allow the person such further time as he thinks fit to make the returns or to comply with the notice issued under sub-section (2) of this section.

12. Determination of Annual Valuation within notified station areas :

- (1) Notwithstanding anything contained in any other law for the time being in force for the purpose of assessment to the annual value of any land or building situated in any notified station area shall be deemed to be the gross annual rent including service charges, if any, at which such land or building might at the time of assessment be reasonably expected to let from year to year, less an allowance of ten percent for the cost of repairs and other expenses necessary to maintain such land or building in a state to command such gross rent :

Provided that while determining the annual value in the case of any land or building or portion thereof exclusively used by the owner for his own residential purposes, the gross annual rent of such land or building or portion, as the case may be, shall be reduced.

- (2) The annual value as determined under this section shall be rounded off to the nearest ten rupees.

13. List of Assessment :

- (1) The Government shall cause list of assessment of all land and buildings to be prepared in such form and manner and containing such particulars as may be prescribed.
- (2) When the list of assessment has been prepared, the Collector or the Settlement Officer or the Assistant Settlement Officer shall give public notice thereto as may be prescribed.
- (3) Any objection to the list of assessment shall be made in writing to the Collector or the Settlement Officer or the Assistant Settlement Officer before the date fixed in the notice.
- (4) The objections shall be inquired into and investigated, and the persons making them shall be allowed an opportunity of being heard either in person or by authorised agent, by the Settlement Officer or by any officer authorised in this behalf.
- (5) When all objections have been disposed of, and the revision has been completed, the list of assessment shall be authenticated by the signature of the Collector or, the Officer authorised by him in this behalf.

- (6) The list of assessment so authenticated shall be deposited in the Office of the Collector or the Settlement Officer or the Assistant Settlement Officer and shall be open, free of charge during office hours to all owners, lessees and occupiers of lands and buildings comprised therein or the authorised agents of such persons.

14. Evidential value of the list of assessment :

Subject to such alterations as may thereafter be made in the list of assessment under section 13 and to the result of any appeal made under the provisions of this Act, the entries in the list of assessment authenticated and deposited as provided under sub-section (6) of section 13 shall be accepted for collection of any tax levied under this Act.

15. Amendment of the list of assessment :

- (1) The Collector may, at any time, amend the list of assessment -
- (a) by inserting therein the name of any person whose name ought to be inserted;
 - (b) by inserting therein any land or building previously omitted;
 - (c) by striking out the name of any person not liable to payment of taxes;
 - (d) by increasing or reducing, for adequate reasons, amount of the assessment thereupon;
 - (e) by cancelling any entry exempting any land or building from liability to tax;
 - (f) by altering the assessment on the land or buildings which has been erroneously valued or assessed through fraud, mistake or accident;
 - (g) when it becomes necessary so to do for any other reason to be recorded in writing.
- (2) Before making any amendment under sub-section (1) the Collector or the Settlement Officer or the Assistant Settlement Officer shall give to any person affected by the amendment or correction a notice of not less than one month that he proposes to make the correction and consider any objections which may be made by such person.

16. Preparation of new list of assessment :

The Collector may prepare list of assessment for the whole or any part of the district every year.

17. **Power to assess in case of escape from assessment :**

If for any reason, any person liable to pay any of the taxes or fees leviable under this Act has escaped assessment for any financial year, the assessing authority may, at any time within three years from the date on which such person should have been assessed, serve on such person a notice, in the prescribed form, and may proceed to assess or re-assess and demand payment thereof.

18. **Rectification of mistake :**

The authority which made an assessment or passed an order on appeal or revision in respect thereof, may, on his own motion, if an application is filed in this behalf within three years from the date of such assessment or order, rectify any mistake apparent from the record of the case :

Provided that no such rectification having adverse effect upon assessee shall be made unless the assessee has been given a reasonable opportunity of being heard.

19. **Obligation of transferor and transferee to give notice of transfers :**

(1) Whenever the title of any person to any land or building is transferred, such person, if primarily liable for the payment of tax on such land or building, and the person to whom the title is so transferred shall, within three months after the execution of the instrument of transfer or after its registration, if it is registered, or after the transfer is effected, if no instrument is executed, give notice to such transfer in writing to the Collector or Assistant Settlement Officer.

(2) In the event of the death of any person primarily liable as aforesaid, the person on whom the title of such land or building devolves shall, within six months from the date of death of the former, give notice of such devolution in writing to the Collector or Assistant Settlement Officer.

(3) The notice under this section shall be in such form as may be prescribed, and the transferee or the person on whom the title devolves shall, if so required, be bound to produce before the Collector or Assistant Settlement Officer any documents evidencing the transfer or devolution.

CHAPTER - V
PAYMENT AND RECOVERY OF TAXES

20. **Collection of taxes :**

As soon as the list of Assessment is authenticated by the competent authority, the fees and taxes entered in the list of Assessment fall due and shall be collected
cont...10/-

and paid to the Collector, and the time for payment is before the end of the Financial Year, which is the end of March every year.

21. **Payment of taxes :**

Any tax shall be payable at such times, in such instalments, to such competent authorities, and at such places, as may be prescribed.

22. **Arrear of land revenue :**

Any land revenue and tax which is not paid on the due date shall be treated as public demand under the Mizoram Public Demands Recovery Act, 2001 and the persons responsible for the payment become defaulters:

Provided that nothing in this sub-section shall prejudice the right of such person to make payment under protest and to question the correctness of the account in separate proceedings before the competent authority.

23. **Recovery of arrears :**

An arrear of land revenue may be recovered as per the provision of the Mizoram Public Demands Recovery Act. 2001, and the rules made thereunder.

24. **Recovery of tax from occupier of land or building in certain cases :**

(1) Where the owner of any land or building is himself not the occupier thereof and is in default of payment of the assessment, such assessment may be recovered from the occupier of such land or building.

(2) Any occupier who has paid the assessment under sub-section (1) shall be entitled to deduct the amount so paid from the amount of rent or any other sum due from him to the owner.

25. **Power to employ valuer :**

(1) The Collector may, if he thinks fit, employ one or more competent persons to give advice or assistance in connection with assessing the valuation of any land or building, and any person so employed shall have power, at all reasonable times and after giving due notice, and on production, if so required, of authorisation in writing in that behalf from the Collector, to enter on, survey and assess the value of any land or building as may be directed

(2) No person shall wilfully delay or obstruct any such person in the exercise of any of his powers under this section.

CHAPTER - VI

APPEAL

26. Appeal, revision and rectification of mistake :

- (1) Subject to such rules as may be made by the Government, any person aggrieved by any order made by the Collector or the Settlement Officer or the Assistant Settlement Officer or by any authority, not being an appellate authority under sub-section (4) of this section may, in the prescribed manner, appeal to the authority prescribed.
- (2) The appellate authority shall dispose of the appeal in the prescribed manner.
- (3) Any authority under this Act, of its own motion or on an application made in this behalf, by order rectify any mistake apparent on the face of the record.
- (4) Any order passed by any authority under this Act may be revised either on application or on his own motion, by such authority and in such manner as may be prescribed.

27. Power to call for records etc., :

Notwithstanding anything contained in this Act, the Government may call for and examine the records of any proceeding before the competent authority or the appellate authority within thirty days from the date of any order passed by such competent authority or appellate authority, as the case may be, in such proceeding, and make such order as it may think fit.

CHAPTER - VII

MISCELLANEOUS

28. Remission :

The Government may, by general or special order and for just and sufficient reason to be recorded therein, remit in whole or in part, the assessment payable under this Act.

29. Power to exempt :

The Government may, if considers necessary so to do in the public interest, by notification in the Official Gazette, setting out the grounds therein, exempt either permanently or for a specified period, such items other than those specified in

section 7 from the levy of assessment, subject to such restrictions and conditions as the Government may consider necessary to impose.

30. **Maintenance of registers and records :**

Subject to the general or special orders of the Government, it shall be maintained such registers and records as may be prescribed.

31. **Delegation of power :**

(1) The Government may, by notification in the Official Gazette authorise any officer or authority subordinate to it to exercise all or any of the powers vested in them under this Act, subject to such restrictions and conditions, if any, as may be specified in the notification.

(2) The exercise of the powers delegated under sub-section (1) shall be subject to control and revision by the Government or by such persons, as may be empowered by it in that behalf.

32. **Penalties :**

Any owner of the land or building, who :-

- (a) fails to submit or produce annual returns or books or registers or accounts or documents when so required under section 4 or section 10;
- (b) knowingly or wilfully furnishes incorrect information or documents;
- (c) obstruct the collector or any person or authority appointed under this Act; in exercise of his powers; or
- (d) wilfully neglects or refuses or violates such duties and responsibilities or functions as prescribed manner under section 4;

shall be punishable with simple imprisonment which may extend to six months or with fine which may extend to ten thousand rupees or with both and when the offence is a continuing one, with a daily fine not exceeding five hundred rupees during the period of the continuance of the offence.

(2) All offences punishable under this Act or rules made thereunder shall be cognizable and bailable.

(3) No court shall take cognizance of any offence under this Act or the rules made thereunder except on complaint made with the previous sanction of the Collector.

33. **Arrest of a defaulter to be made upon a warrant :**

Where ever it is provided by this Act that a defaulter, or any other person under section 32 may be arrested, such arrest shall be made upon a warrant issued by any Officer competent to direct such person's arrest.

34. **Indemnity :**

No suit, prosecution or other legal proceedings shall lie against the Collector or the persons appointed under section 3 or section 4 for anything which is in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.

35. **Bar of suits in Civil Court :**

Except as otherwise provided in this Act, the decision of any authority or officer appointed under this Act shall be final and no Civil Court shall have jurisdiction to decide or deal with any question which by or under this Act is required to be decided or dealt with by authorities or officers appointed under this Act.

36. **Formal and Summary inquiries to be deemed judicial proceedings :**

- (1) A formal or summary inquiry under this Act shall be deemed to be a judicial proceeding within the meaning of sections 193, 219 and 228 of the Indian Penal Code, and the office of any authority holding a formal or summary inquiry shall be deemed to be a Civil Court for the purposes of such inquiry.
- (2) Every hearing and decision, whether in a formal or summary inquiry, shall be in public, and the parties or their authorised agents shall have to appear in person after service of a notice.

37. **Power to make rules :**

- (1) The Government may make rules for carrying out the provisions of this Act.
- (2) In particular to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely -
 - (a) the powers and duties to be delegated to the officers under sub-section (2) of section 3;
 - (b) the persons or class of persons to be appointed as collecting agents and the manner of collection of taxes under section 4;
 - (c) the powers which may be exercised by such officers or agents appointed as collecting agent under section 4;

- (d) the rate of premium payable under section 8;
 - (e) the form of return or document to be submitted by the owner or occupier of any building under section 10;
 - (f) the form of list of assessment and the particulars to be contained in such a list of assessment under section 13;
 - (g) the form of public notice to be issued under section 13;
 - (h) the form of notice to be given to the person who has escaped from the assessment of revenue payable by him under section 17;
 - (i) the time and place on which such taxes shall be paid under section 21;
 - (j) the appellate authority to whom appeal shall lie under section 26, and the manner of appeal against the order of the concerned officer;
 - (k) the form and manner of the maintenance of register under section 30;
 - (l) any other matter which has to be or may be prescribed.
- (3) Every rule made under this section shall be laid as soon as may be, after it is made, before the Legislative Assembly of Mizoram while it is in session for a period of seven days which may be comprised in one session or in two successive sessions; and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly of Mizoram makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however that any modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

38. Repeal and Savings :-

On and from the commencement of this Act, the Lushai Hills District (Revenue Assessment) Regulation, 1953 (Regulation No. 4 of 1953) as amended from time to time shall stand repealed :

Provided that all actions taken or purported to be taken under the Lushai Hills District (Revenue Assessment) Regulation, 1953 shall be deemed to have been done under the provisions of this Act.