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#### NOTIFICATION

**No. H. 11018/4/2018-REV, the 8<sup>th</sup> May, 2019.** Whereas Rule 36 of the Mizoram (Land Revenue) Rules, 2013 prescribes that a penal interest at the rate of 20 per cent per annum calculated on the tax arrears shall be paid by the defaulting land holder in addition to the amount of land revenue, taxes, tolls, cess on person, etc. due;

And whereas there have been instances where, on account of unavoidable circumstances, Government Departments fail to clear the annual land revenue due on the lands held by them within the period prescribed under Rule 31 (4) of the said Rules, that is, the end of the financial year for which such land revenues are due;

Now, therefore, in exercise of the powers conferred under Section 53(1) of the Mizoram (Land Revenue) Act, 2013, the Governor of Mizoram is pleased to notify, with immediate effect and until further order, that –

- (1) Demand Notices shall be issued by the Revenue Officer concerned before the end of December every year, to the Heads of Departments concerned for making necessary arrangement to ensure timely payment of the land revenue due, and reminders during the month of February of the following year.
- (2) If under genuinely unavoidable circumstances a Department still could not clear the land revenue due within the prescribed period, the Head of Department concerned shall certify occurrence of such circumstances, and the Revenue Official concerned shall accept the land revenue tendered late in such cases, without imposing the penal interest, and record the same writing.
- (3) This relaxation should, in no case, be taken as reason to neglect timely payment of land revenue by any Official concerned.

**R. Lalramnghaka,**  
Special Secretary to the Govt. of Mizoram,  
Land Revenue & Settlement Deptt.