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#### NOTIFICATION

**No.A.I2018/16/2013-P&AR(GSW), the 6<sup>th</sup> June, 2019.** In exercise of the powers conferred by the proviso to article 309 of the Constitution, the Governor of Mizoram is pleased to make the following rules regulating the method of recruitment to the post of **a) Commissioner of State Tax b) Additional Commissioner of State Tax c) Joint Commissioner of State Tax d) Deputy Commissioner of State Tax and e) Assistant Commissioner of State Tax** under **Taxation Department**, Government of Mizoram, namely:-

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| 1. <i>Short title and commencement</i>                              | (1) These rules may be called the Mizoram Taxation Department (Group 'A' posts) Recruitment Rules, 2019<br>(2) They shall come into force from the date of their publication in the Official Gazette. |
| 2. <i>Application</i>   | These rules shall apply to the posts specified in Column I of Annexure-I hereto annexed.  |
| 3. <i>Number of posts, classification and Level in Pay Matrix</i>   | The number of the said post(s), their classification and the Level in Pay Matrix attached thereto shall be as specified in Column 2 to 4 of the said Annexure-I                                       |
| 4. <i>Method of recruitment, age limit and other qualifications</i> | The method of recruitment, age limit, qualifications and other matters relating to the said post shall be as specified in Column 5 to 14 of Annexure-I.   |

Provided that the upper age limit prescribed for direct recruitment may be relaxed in the case of candidates belonging to the Scheduled Castes or the Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Central Government or Government of Mizoram from time to time.

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| 5. <i>Disqualification</i> | No person –<br>(a) who has entered into or contracted a marriage with a person having a spouse living; or |
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- (b) who, having a spouse living, has entered into or contracted a marriage with any other person shall be eligible for appointment to the said post(s);

Provided that the Governor may, if satisfied that such marriage is permissible under the personal law applicable to such person and to the other party to the marriage and that there are other valid grounds for doing so, exempt any such person from the operation of these rules.

6. *Training and Departmental Examination* Every Government servant recruited under these rules shall undergo such training or pass such Departmental Examination as may be prescribed from time to time.
7. *Power to transfer* Notwithstanding anything contained in these rules, the Governor of Mizoram, in public interest, shall have the right and power to transfer any officers, so recruited under these rules to any other post or position which is equivalent in rank or grade.
8. *Power to relax* Where the Governor is of the opinion that it is necessary or expedient to do so, he may, by order and for reasons to be recorded in writing, in consultation with the Mizoram Public Service Commission through the Department of Personnel & Administrative Reforms, relax any of the provisions of these rules with respect to any class or category of persons.
9. *Reservation and other concessions* Nothing in these rules shall affect any reservations, relaxation of age limit and other concessions required to be provided for the Scheduled Castes or the Scheduled Tribes and other categories of persons in accordance with the order issued by Central Government or Government of Mizoram from time to time in this regard.
- 10 *Repeal & Savings* All rules pertaining to these posts framed by the Government of Mizoram notified vide
- 1) No. A.12018/16/2003-P&AR (GSW) dt 28.10.2009 and published in the Mizoram Gazette Extraordinary Issue No. 486 dated 29.10.2009 for the erstwhile post of Commissioner of Taxes and subsequently amended vide notification No. A.12018/16/2013-P&AR(GSW) dt 23.06.2016 and published in the Mizoram Gazette Extraordinary Issue No.198 dated 28.06.2016; and
  - 2) No. A.12018/2/93-P&AR (GSW) dt 12.06.2001 and published in the Mizoram Gazette Extraordinary Issue No. 118 dated 12.06.2001 for the erstwhile post of Joint Commissioner of Taxes and subsequently amended vide notification No. A.12018/2/93-P&AR(GSW) dt 26.06.2002 and published in the Mizoram Gazette Extraordinary Issue No.205 dated 02.07.2002; and

- 3) No. A.12018/16/2003-P&AR (GSW) dt 14.12.2004 and published in the Mizoram Gazette Extraordinary Issue No. 375 dated 21.12.2004 for the erstwhile post of Deputy Commissioner of Taxes; and
- 4) No. A.12018/16/2003-P&AR (GSW) dt 14.12.2004 and published in the Mizoram Gazette Extraordinary Issue No. 376 dated 21.12.2004 for the erstwhile post of Assistant Commissioner of Taxes; and
- 5) No. A.12018/16/2003-P&AR (GSW) dt 14.12.2004 and published in the Mizoram Gazette Extraordinary Issue No. 377 dated 21.12.2004 for the erstwhile post of Superintendent of Taxes stand hereby repealed with effect from the date of commencement of these rules.

Provided that any order made or anything done or any action taken under the rules so repealed or under any general order ancillary thereto, shall be deemed to have been made, done or taken under the corresponding provisions of these rules.

By order, etc

**Lalrinsanga,**

Joint Secretary to the Govt.of Mizoram,  
Department of Personnel & Administrative Reforms.

**ANNEXURE - I**  
(See Rule 2, 3 & 4)

**RECRUITMENT RULES FOR GROUP “A” POST IN THE DEPARTMENT OF TAXATION**

Name of Post	Number of Post	Classification	Level in the Pay Matrix	Whether Selection or Non-Selection post
1	2	3	4	5
1) Commissioner of State Tax	1 (one) post or as sanctioned by the Government from time to time	General State Service (Group ‘A’Gazetted) (Non-Ministerial)	Level-13 in the Pay Matrix ( ^ 1,23,100 - ^ 2,15,900)	Selection
2) Additional Commissioner of State Tax	1 (one) post or as sanctioned by the Government from time to time	General State Service (Group ‘A’Gazetted) (Non-Ministerial)	Level-12 in the Pay Matrix ( ^ 78,800 - ^ 1,75,200)	Selection
3) Joint Commissioner of State Tax	3 (three) posts or as sanctioned by the Government from time to time	General State Service (Group ‘A’Gazetted) (Non-Ministerial)	Level-12 in the Pay Matrix( ^ 78,800 - ^ 1,75,200)	Selection
4) Deputy Commissioner of State Tax	12 (twelve) posts or as sanctioned by the Government from time to time	General State Service (Group ‘A’Gazetted) (Non-Ministerial)	Level-11 in the Pay Matrix( ^ 67,700 - ^ 1,50,800)	Selection
5) Assistant Commissioner of State Tax	22 (twenty two) posts or as sanctioned by the Government from time to time	General State Service (Group ‘A’Gazetted) (Non-Ministerial)	Level-10 in the Pay Matrix( ^ 56,100 - ^ 1,24,500)	Selection

Whether benefit of added years of service admissible under Rules 30 of the CCS (Pension) Rules, 1972	Age limit for direct recruitment	Educational qualification and other qualification required for direct recruitment	Whether the age and educational qualifications prescribed for direct recruitments will apply in the case of promotion	Period of probation, if any
6	7	8	9	10
N.A	N.A	N.A	N.A	N.A
N.A	N.A	N.A	N.A	N.A
N.A	N.A	N.A	N.A	N.A
N.A	N.A	N.A	N.A	N.A
N.A	N.A	N.A	N.A	N.A

Method of recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of the sanctioned posts to be filled by various methods	In case of recruitment by promotion/ absorption / deputation, grade from which promotion/deputation/ absorption to be made	If DPC exists, what is its composition ?	Circumstances in which MPSC is to be consulted in making recruitment
11	12	13	14
100 % by promotion failing which by deputation	PROMOTION: From Additional Commissioner of State Tax with not less than 3 (three) years regular service in the grade failing which from Additional Commissioner of State Tax with not less than 25 (twenty five) years of regular service calculated from the date of entry into State Tax Officer.	Mizoram Public Service Commission	As per MPSC (Limitation of Functions) Regulations, 1994 as amended from time to time

	<b>DEPUTATION:</b> From IAS/MCS Officers holding analogous posts in Central/State Government. Period of deputation shall ordinarily not exceed 3 (three) years which may be extended up to 5 years in special cases	Mizoram Public Service Commission	As per MPSC (Limitation of Functions) Regulations, 1994 as amended from time to time
100 % by promotion failing which by deputation	<b>PROMOTION:</b> From Joint Commissioner of State Tax with not less than 3 (three) years regular service in the grade failing which from Joint Commissioner of State Tax with not less than 20 (twenty) years of regular service calculated from the date of entry into State Tax Officer. <b>DEPUTATION:</b> From IAS and Officers in the State Government holding analogous posts in Central/State Government. Period of deputation shall ordinarily not exceed 3 (three) years which may be extended up to 5 years in special cases	Mizoram Public Service Commission	As per MPSC (Limitation of Functions) Regulations
100 % by promotion failing which by deputation	<b>PROMOTION:</b> From Deputy Commissioner of State Tax with not less than 5 (five) years regular service in the grade failing which from Deputy Commissioner of State Tax with not less than 20 (twenty) years of regular service calculated from the date of entry into State Tax Officer. <b>DEPUTATION:</b> From Officers holding analogous posts in Central/State Government having trained in the administration of Taxation Laws and not less than 3 years experience in tax administration. Period of deputation shall ordinarily not exceed 3 (three) years which may be extended up to 5 years in special cases	Mizoram Public Service Commission	As per MPSC (Limitation of Functions) Regulations
100 % by promotion failing which by deputation	<b>PROMOTION:</b> From Assistant Commissioner of State Tax with not less than 5 (five) years regular service in the grade. <b>DEPUTATION:</b> From Officers holding analogous posts in Central/State Government. Period of deputation shall ordinarily not exceed 3 (three) years which may be extended up to 5 years in special cases	Mizoram Public Service Commission	As per MPSC (Limitation of Functions) Regulations
100 % by promotion failing which by deputation	<b>PROMOTION:</b> From State Tax Officer with not less than 5 (five) years regular service in the grade. <b>DEPUTATION:</b> From Officers holding analogous posts under Central/State Government. Period of deputation shall ordinarily not exceed 3 (three) years which may be extended up to 5 years in special cases.	Mizoram Public Service Commission	As per MPSC (Limitation of Functions) Regulations