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NOTIFICATION

No.J.17011/1/2017-TAX, the 11th July, 2024: In supersession of Notification No.J.17011/1/96-TAX dt.24.5.2013 and in exercise of the powers conferred by proviso to section 4 of the Mizoram Professions, Trades, Callings & Employments Taxation Act, 1995 (Act No 7 of 1995) and its subsequent amendment viz. the Mizoram Profession, Trades, Callings & Employments Taxation (Second Amendment) Act,2002 (The Mizoram Act No.9 of 2002), the Governor of Mizoram is pleased to modify the schedule of tax payable by any person under the said Act with effect from the assessment year 2023 - 2024 with reference to the total gross income during the return period of 2024 - 2025 as follows:-

THE SCHEDULE

(See Section 4)

Sl.No.	Class of Person			Rate of Tax
(1)	(2)			(3)
1.	Salary and Wage earners where the total gross monthly income -			
	(1)	Does not exceed	₹5,000/-	-NIL-
	(2)	Exceeds ₹ 5,000/-	but does not exceed ₹ 8,000.00	₹ 75.00 per month or the assessee may pay ₹ 900.00 per annum in lump-sum.
	(3)	Exceeds ₹ 8,000.00	but does not exceed ₹10,000.00	₹ 120.00 per month or the assessee may pay ₹ 1,440.00 per annum in lump-sum.
	(4)	Exceeds ₹ 10,000.00	but does not exceed ₹ 12,000.00	₹ 150.00 per month or the assessee may pay Rs. 1,800.00 per annum in lump-sum.
	(5)	Exceeds ₹ 12,000.00	but does not exceed ₹ 15,000.00	₹ 180.00 per month or the assessee may pay ₹2,160.00 per annum in lump-sum.
	(6)	Exceeds ₹ 15,000.00	but does not exceed ₹ 20,000.00	₹ 195.00 per month or the assessee may pay Rs. 2,340.00 per annum in lump-sum.
	(7)	Exceeds ₹ 20,000.00		₹ 208.00 per month or the assessee may pay Rs. 2,500.00 per annum in lump-sum.

Sl. No.	Class of Person		Rate of Tax
(1)	(2)		(3)
2	(1)	Legal practitioners including solicitors and notaries public;	₹ 2,500/- per annum
	(2)	Medical practitioners including medical consultants and dentists;	₹ 2,500/- per annum
	(3)	Technical and professional consultants including Architects, Engineers, Chartered Accountants, Actuaries, management consultants, Accountants, whose standing in any of the professions mentioned is -	₹ 2,500/- per annum
3	Chief Agents, Principal Agents, Special Agents, Insurance Agents and surveyors or Loss Assessors registered or licensed under the Insurance Act, 1938.		₹ 2,500/- per annum.
4	(1)	Estate Agents or promoters or Brokers or Commission Agents or delcredere agents or mercantile agents.	₹ 2,500/- per annum
	(2)	Directors (other than nominated by Government) of Companies registered under the Companies Act, 1956.	₹ 2,500/- per annum
5	(1)	Contractors of all descriptions or classes engaged in any work.	2 percent of the total contracted amount subject to a maximum of
	(2)	Suppliers of all descriptions engaged in any supply work.	₹ 2,500/- per annum
	Explanation:- For the purpose of this entry “gross business” shall mean the aggregate of the amount of the valuable consideration or part thereof receivable during the immediately preceding year in respect of a contract or supply works executed or partly during such year.		

Sl. No.	Class of Person		Rate of Tax
(1)	(2)		(3)
	Any dealer whose annual gross turnover on all sales is -		
	(1)	Less than ₹ 20,000/-	NIL
	(2)	Exceeds ₹ 20,000/-	2 percent of such annual gross turnover subject to a maximum of ₹ 2,500/- per annum.
	Explanation:- For the purpose of this entry, "annual gross turnover" shall mean the turnover of sales made during the year immediately preceding the year of assessment.		
7.	(1)	Owner of mechanical, electrical or electronic repair works including fabrications and furniture works	2 percent of such gross annual turnover subject to a maximum of ₹. 2,500/- per annum.
8.	(1)	Owners or lessees of petrol / diesel filling station and services station, agents and distributors including retail dealers of liquefied petroleum gas.	₹ 2,500/- per annum.
	(2)	Mills owners of Rice / Atta / Flour / Oil other than cottage and tiny units as notified by Government from time to time	₹ 2,500/- per annum.
	(3)	Owners/Occupiers of distilleries, breweries and bottling plants.	₹ 2,500/- per annum.
	(4)	Licensed foreign liquors vendors and employers of residential hotels of three starred category and above.	₹ 2,500/- per annum.
	(5)	Employers of residential hotels below three starred category.	₹ 2,500/- per annum.
	(6)	Owners of Restaurants / Hotels/Homestays (where food is served).	₹ 2,500/- per annum.
	(7)	Owners of private Institutions / Schools / Hospitals & Nursing Homes / Medical Clinics / Diagnostic Centres / Laboratories / Health Spa / Beauty Parlour / Gym.	₹ 2,500/- per annum.

Sl. No.	Class of Person	Rate of Tax
(1)	(2)	(3)
9.	Owners, licensees or lessees as the case may be of -	
	(1)	Video parlours and Video rental Libraries ₹ 2,500/- per annum.
	(2)	Cinema Houses and Theatres ₹ 2,500/- per annum.
	(3)	Cold Storages ₹ 2,500/- per annum.
	(4)	Meat processing units ₹ 2,500/- per annum.
	(5)	Cable Television Operators ₹ 2,500/- per annum
	(6)	Internet Cafe and Gaming Parlour ₹ 2,500/- per annum
	(7)	Picnic Spot ₹ 2,500/- per annum
	(8)	Amusement Park ₹ 2,500/- per annum
	(9)	Futsal Ground ₹ 2,500/- per annum
	(10)	Quarry ₹ 2,500/- per annum
10.	Holders of permits for transport vehicles, granted under Motor Vehicles Act, 1988, which are issued or adopted to be used for hire or reward where any such person holds permit or permits for any Taxis, Light Commercial Vehicles, Trucks or Buses:-	
	(1)	In respect of Two Wheeler Taxi ₹ 300/- per annum.
	(2)	In respect of Auto Rickshaw ₹ 500/- per annum.
	(3)	In respect of each Taxi or Light Commercial Vehicle ₹ 700/- per annum.
	(4)	In respect of each Truck or Bus ₹ 1000/- per annum.
11.	Individuals, Clubs, Associations, Organizations or Institutions, conducting chit Funds and Lotteries.	₹ 2,500/- per annum.
12.	Banking Companies as defined in the Banking Regulation Act, 1949.	₹ 2,500/- per annum.
13.	Companies registered under the Companies Act, 1956 and engaged in any Professions, Trades or Callings.	₹ 2,500/- per annum.
14.	Partnership Firms when engaged in any Professions, Trades or Callings.	₹ 2,500/- per annum.
15.	Persons other than mentioned in any professions, trades, callings or employments and in respect of whom notification is issued under section 3 of this Act.	Rate of Tax shall be as may be fixed by notification not exceeding ₹ 2,500/- per annum

Where a person is covered by more than one entry in this schedule, the tax payable by such person shall be determined in respect of all such Professions, Trades, Callings and Employments for which he/she is liable to pay tax under this Act at the rates applicable to every such entry with reference to his/her total gross income, total gross turnover, total contract amount and total gross business, as the case may be, during the previous year subject to a maximum of ₹ 2,500.00 per annum.

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