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#### NOTIFICATION

**No.C.31012/3/2013-DCA (L), 11<sup>th</sup> December, 2013.** In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India, the following Regulations passed by the Lai Autonomous District Council and approved by His Excellency the Governor of Mizoram on 18.11.2013 is hereby published for general information, namely :-

**“THE LAI AUTONOMOUS DISTRICT (MOTOR VEHICLES TAXATION) REGULATIONS, 2013”.**

**P. Singthanga,**  
Secretary to the Government of Mizoram,  
District Council Affairs Department.

THE LAI AUTONOMOUS DISTRICT  
(MOTOR VEHICLES TAXATION) REGULATION, 2013

A  
REGULATION

to provide for the levy and collection of Road Tax on motor vehicles within Lai Autonomous District. In exercise of the powers conferred on it by clause (b), Sub-paragraph (3) of paragraph 8 of the Sixth Schedule to the constitution of India, the Lai Autonomous District Council is pleased to make the following regulations in the sixty fourth year of the Republic of India as follows:-

**1. Short Title, Extent and Commencement:-**

- (1) This Regulation may be called the Lai Autonomous District (Motor Vehicles Taxation) Regulation, 2013.
- (2) It shall extend to the whole of Lai Autonomous District.
- (3) It shall come into force on and from the date of publication in the Mizoram Gazette.

**2. Definitions.**

- (1) In this Regulation unless the context otherwise requires:-
  - (a) "Check post" means the Check posts set up under Section 10 of this Regulation;
  - (b) "District" means the Lai Autonomous District;
  - (c) "Executive Committee" means the Executive Committee of Lai Autonomous District Council;
  - (d) "Licence" means a permission granted of the Motor Vehicles to ply within the District;
  - (e) "Licensing Officer" means an Officer appointed by the Executive Committee as such for the purpose of this Regulation;
  - (f) "Prescribed" means prescribed by the rules made under this Regulation;
  - (g) "Tax" means Tax leviable under this Regulation;
  - (h) "Transport Department" means Transport Department of the Lai Autonomous District Council;
  - (i) "Year" means the financial year.
- (2) Words and expressions used but not defined in this Regulation, but defined in the Central as adopted by the Government of Mizoram Motor Vehicles Act, 1988 shall have the meanings assigned to them in this Regulation.

**3. Levy on Tax :**

On and from the commencement of this Regulation road tax shall be levied and collected on the Motor Vehicles used or kept for use and plying within the District at the rates specified as follows:

- (1) All motor vehicles described in Column(1) of Schedule I and used or kept for use and plying within the District a tax at the rate specified in the corresponding entry in column (2) of the said Schedule;
- (2) All motor cycles, not being Transport Vehicles, described in Part 'A' of Scheduled-II and used or kept for use and plying in the District, a tax at the rate specified in the corresponding entry in column (2) of the said Schedule.
- (3) All motor cars, not being transport vehicles, described in part 'B' of Schedule II and used or kept for use and plying in the District, a tax at the rate specified in the corresponding entry in column (2) of the said Schedule.

#### **4. Payment of tax and grant of Licence**

(1) The tax levied under section 3 of the Regulation shall be paid in advance and in the manner specified in Section II by the registered owner of the vehicles or any other person having possession or control thereof, at his choice either quarterly, half-yearly or annually on a licence to be taken out by him for that quarter, half-year or year, within fifteen days from the commencement of the quarter, half-year or year, as the case may be. Tax for a half-yearly licence shall not exceed twice and the tax for an annual licence shall not exceed four times the tax for a quarterly licence. The Executive Committee may grant such rebate as may be prescribed in case of half-yearly an annual licence.

(2) Notwithstanding anything contained in sub-section (1), no person shall be liable to pay tax in respect of a motor vehicle for a particular period, if the tax due in respect of that motor vehicles for that period has already been paid by some other person.

(3) Where a tax in respect of a motor vehicle is paid by any person for a particular period or if no such tax is payable therefore, the Licensing officer shall grant to such person a licence, in such form as may be notified by the Executive Committee to use the motor vehicle in any public place in the District during the said period.

(4) Every licence granted under sub-section (3) shall be valid throughout the District.

(5) Notwithstanding anything contained in section 3, the Executive Committee may, by notification from time to time, direct that temporary licence for a period not exceeding thirty days at a time may be issued in respect of a motor vehicle of any class on payment of such tax, and subject to such condition as may be specified in such notification.

(6) No motor vehicle shall be used in any public place in the District at any time after commencement of this Regulation. Unless a licence permitting its use during such time has been obtained as specified in sub-section (3) or sub-section (5).

#### **5. Motor vehicle to stop it on demand by certain officers.**

(1) Any officer of the Transport Department not below rank of Enforcement Inspector or any police officer in uniform not below the rank of Sub-Inspector, or such other officer as may be prescribed may require the driver of any motor vehicles in any public place to stop that motor vehicles and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that a licence has been duly obtained in respect of such motor vehicles.

(2) Any person who will fully fail to stop a motor vehicle when required to do so by an officer under sub-section (1) or resists such officer, shall be punishable with fine which may extend to one hundred rupees.

#### **6. Penalty for failure to pay.**

If the tax due in respect of any motor vehicles has not been paid as specified in section 4, the registered owner or the person having possession or control thereof shall, in addition to payment of the tax due be liable to penalty which may extend to twice the quarterly tax in respect of the vehicle, to be levied by such officer, by order in writing and in such manner as may be prescribed.

Provided that if the lumpsum tax under this Regulation has not been paid the registered owner or the person having possession or control thereof shall, in addition to payment of the tax due, be liable to penalty which may extend to twice the lumpsum tax payable under sub-section (1) of section 4.

**7. Recovery of tax, penalty or fine.**

Any tax, penalty or fine due under this Regulation may be recovered by way of distraining or selling such Motor Vehicles or such accessories which are in the possession or control of the person liable to pay the tax, penalty or fine as the case may be.

**8. Power to seize and detain motor vehicles in case of non-payment of tax.**

Without prejudice to the provisions of sections 6 and 7, where any tax due in respect of any motor vehicles has not been paid as specified in section 4, such officer as may be prescribed, may seize and detain the motor vehicles in respect of which the tax is due under this Regulation and for this purpose take or cause to be taken any steps he may consider necessary for the temporary safe custody of the vehicle, until the tax due in respect of the vehicles, is paid.

**9. Exemption, reduction of other modification of tax.**

(1) The Executive Committee may, by notification –

- (a) grant an exemption. Make a reduction in the rate or order other modification not involving an enhancement in the rate of the tax payable-
  - (i) by any person or class of person : or
  - (ii) in respect of any motor vehicles or class of motor vehicles or motor vehicles running in any particular area; and
- (b) Cancel or vary such exemption, reduction or other modification.

(2) No motor vehicle other than motor vehicles belonging to the three Autonomous District Council of Mizoram, State Government or Government of India, shall be exempted from payment of tax if not specifically exempted by the Executive Committee for certain periods not exceeding six month. Such exemption or reduction of tax; if any shall be notified in the Mizoram gazette.

**10. Setting up of check posts :-** The Executive Committee may by Notification set up Check post at any suitable place and no Vehicle shall pass through the check post without payment of the tax, unless exempted under section 9 of this Regulation.

**11. Manner of payment of dues.** Payment of every amount due under this Regulations shall be made in cash to the office of the Licensing Officer or in such other manner as may be prescribed.

**12. Appeal:-** Any person aggrieved –

- (a) by an order of levy made under section 6.
- (b) by the seizure made under section 8 may, within a period of thirty days from the date of communication to him of the order of levy or the date of seizure, as the case may be, appeal to the Executive Committee in such manner and so payment of such fees as may be prescribed.

**13. Protection of Acts done in good faith.** No suit, prosecution or other legal proceeding shall be instituted against any person for anything which is in good faith, done or intended to be done under this Regulation or under the rules made there – under.

**14. Trial of offences.** No court inferior to that of a First Class Magistrate shall try any offence punishable under this Regulation.

**15. Procedure in certain cases.**

Where an accused person pleads guilty and remits the sum specified by the court, no further proceedings in respect of the offence shall be taken against him.

**16. Power to make rules.**

(1) The Executive Committee may, by notification make rules for carrying out all or any of the purpose of this Regulation.

(2) In particular and without prejudice to the generality of the foregoing provision, such rules may provide for all or any of the following matters, namely :-

- (a) Levy of tax under section 3.
- (b) Payment of tax and grant of licence under section 4.
- (c) Penalty for failure to pay under section 6.
- (d) Recovery of tax, penalty or fine under section 7.
- (e) Exemption, reduction or other notification of tax under section 9.
- (f) Any other matter relating to the provisions of this Regulation or for carrying out all or any of the purpose of this Regulation.

**17. Power to amend Schedules:** (1) The Executive Committee may, by notification in the official Gazette, increase or, as the case may be, decrease from time to time, the rate(s) specified in the Schedule I and schedule II in relation to any motor vehicles.

(2) When a Schedule is so amended, any reference to the schedule in this Regulation shall be construed as a reference to such schedule as so amended.

**18. Powers to remove difficulty.** If any difficulty arises in giving effect to the provisions of this Regulation in consequences of the transition to the said provisions from the corresponding provisions of the Regulation in force immediately before the commencement of this Regulation or otherwise, the Executive Committee may after previous publication by order published in the Mizoram Gazette, make such provisions not inconsistent with purposes of this Regulation, as appear to them to be necessary or expedient for removing the difficulty.

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**STATEMENT OF OBJECTS AND REASONS**

It has been found absolutely necessary to make Regulation by which the District Council augments its revenue resources as empowered under clause (b) sub-paragraph (3) of paragraph 8 of the Sixth Schedule to the constitution of India and the entrustment of powers to the three Autonomous District Council ( Vide the Mizoram Gazette Vol-XL Dt 1.9.2011. Issue no. 388) to levy and Collect tax on Vehicles within the District.

Hence the Bill

**Lallura Chinzah,**  
Executive Member  
i/c Transport Department etc  
Lai Autonomous District Council  
Lawngtlai

**SCHEDULE-I**  
**(See Section 3 (1))**  
**RATE OF TAX ON VEHICLES**

	<b>DESCRIPTION OF Motor Vehicles</b>	<b>Annual Rate of Tax for each Motor Vehicle</b>
	<b>(1)</b>	<b>(2)</b>
<b>Group</b>	<b>Motor vehicles fitted solely with pneumatic tyres</b>	<b>Rupees</b>
<b>1</b>	<b>Motor Vehicles (including tricycles) used for transport or haulage of goods or materials the registered laden weight of which:-</b>	
(a)	Does not exceed one ton	Eight hundred only
(b)	Exceeds one ton but does not exceed two ton	One thousand five hundred only
(c)	Exceeds two tons but does not exceed four tons	Two thousand five hundred only
(d)	Exceeds four tons but does not exceed six tons	Three thousand five hundred only
(e)	Exceeds six tons but does not exceed eight tons	Four thousand five hundred only
(f)	Exceeds eight tons but does not exceed nine tons	Five thousand only
(g)	Exceeds nine tons but does not exceed ten tons	Five thousand five hundred only
(h)	Exceeds ten tons	The rates specified in (g) above plus five hundred for every one tone or part thereof in addition to 10 tonnes.
<b>II</b>	<b>Motor Vehicles (including tricycles) plying inter District for hire and used for the transport of passengers when:-</b>	

(a)	Licensed to carry not more than two (exclusive driver)	Two hundred fifty only
(b)	Licensed to carry in all more than two but not more than four passengers (exclusive driver & Conductor)	Eight hundred fifty only
(c)	Licensed to carry in all more than four passengers but not more than six passengers (exclusive driver & conductor)	One thousand five hundred only
(d)	Licensed to carry in all more than six passengers but not more than twelve passengers (exclusive driver & Conductor)	Two thousand five hundred only
(e)	Licenses to carry in all more than twelve passengers but not more than eighteen passengers (exclusive driver & conductor)	Three thousand five hundred only
(f)	Licenses to carry in all more than eighteen passengers (exclusive driver & conductor)	The rates specified in (e) above plus one hundred twenty for every passenger in addition to eighteen passengers.
III	Motor vehicles (including tricycle) plying inter District for hire used for the transport of passengers (Tourist Vehicles) when:-	
(a)	Licensed to carry in all more than two but not more than four passengers (exclusive driver & conductor)	One thousand only
(b)	Licensed to carry in all more than four passengers but not more than six passengers (exclusive driver & conductor)	Two thousand only
(c)	Licensed to carry in all more than six passengers but not more than twelve passengers (exclusive driver & conductor)	Three thousand only
(d)	Licenses to carry in all more than twelve passengers but not more than eighteen passengers (exclusive driver & conductor)	Four thousand only

(e)	Licenses to carry more than eighteen passengers (exclusive driver & conductor)	The rates specified in (d) above plus one hundred fifty for every passenger in addition to eighteen passengers.
<b>IV</b>	<b>Special Purpose: Transport vehicles like: Prime-mover, Tractor, Ambulance, Animal Ambulance, Mobile workshop/X-Van, Mobile Canteen, Cash Van, Camper Van/Trailer, Hearse, Fire-fighting vehicles, other special Transport vehicles not specified elsewhere in this Schedule</b>	
(a)	Unladen weight up to 500kgs	Five hundred only
(b)	Unladen weight exceeding 500kgs	Two thousand only
(c)	Unladen weight exceeding 2000kgs but less than 4000kgs	Three thousand five hundred only
(d)	Unladen weight exceeding 4000kgs but less than 8000kgs	Five thousand only
(e)	Unladen weight exceeding 8000kgs	Seven thousand five hundred plus four hundred for every additional 500kgs or part thereof above 8000kgs.
<b>V</b>	<b>Articulated Trailers</b>	
(a)	Gross Vehicle Weight up to 22600kgs	Twelve thousand only
(b)	Gross Vehicle Weight exceeding 22600kgs but less than 26400kgs	Fifteen thousand only
(c)	Gross Vehicle Weight exceeding 26400kgs but less than 36600kgs	Twenty five thousand only
(d)	Gross Vehicle Weight exceeding 36600kgs but less than 50000kgs	Thirty thousand only
(e)	Gross Vehicle Weight above 50000kgs	Thirty thousand plus five hundred for every additional GVW or part thereof above 50000kgs.



<b>VI</b>	<b>Special Purpose: Non-Transport vehicles like: For lift, Vehicle/Trailer fitted with equipment like Rig, Generator, Compressor, etc., Crane mounted Vehicles, Tractor, Trailer to carry personal effects, Tower wagons &amp; Tree trimming vehicles, Tow-Trucks, Breakdown Van, Recovery vehicles, etc., Omni bus for private use, Camper van/trailer for private use, Other Special non-transport vehicles not specified elsewhere in this Schedule.</b>	
(a)	Unladen weight up to 500kgs	Five hundred only
(b)	Unladen weight exceeding 500kgs but less than 2000kgs	Two thousand only
(c)	Unladen weight exceeding 2000kgs but less than 4000kgs	Three thousand five hundred only
(d)	Unladen weight exceeding 4000kgs but less than 8000kgs	Five thousand only
(e)	Unladen weight exceeding 8000kgs	Seven thousand five hundred plus four hundred for every additional 500 kgs or part thereof above 8000kgs
<b>VII</b>	<b>Special Purpose: Non-Transport Vehicles:</b>	
(a)	Invalid Carriage	Three hundred only
(b)	Three-wheeler for personal use	One thousand five hundred only

SCHEDULE – II  
[See Section 3(2) & (3)]

PART – ‘A’  
RATE OF TAX ON MOTOR CYCLE AND SCOOTER  
(Not being Transport Vehicle)

<b>Sl.No.</b>	<b>Description of Motor Vehicles</b>	<b>Annual Rate of Tax</b>
1.	Upto 100cc	100
2.	Above 100cc but does not exceed 200cc	200
3.	Above 200cc but does not exceed 300cc	300
4.	300cc and above	400

PART – ‘B’  
RATE OF TAX ON MOTOR CARS  
(Not being Transport Vehicle)

<b>Sl.No.</b>	<b>Description of Motor Vehicles</b>	<b>Annual Rate of Tax</b>
1.	Upto 800cc	750
2.	Above 800cc but does not exceed 1000cc	850
3.	Above 1000cc but does not exceed 2000cc	1000
4.	Above 2000cc but does not exceed 3000cc	1500
5.	3000cc and above	1300