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NOTIFICATION

No. H. 12018/6/91-LJD, the 12th August, 1992. The following Act of the Mizoram Legislative Assembly, which received the assent of the Governor of Mizoram is hereby published for general information.

The Mizoram Act No. S of 1992

The Mizoram Revenue Assessment (Amendment) Act, 1992.

(Received the assent of the Governor of Mizoram on 20th July, 1992)

AN

ACT

further to amend the Lushai Hills District (Revenue Assessment) Regulation, 1953.

Be enacted by the Legislative Assembly of the state of Mizoram in the Forty third year of the Republic of India as follows:-

- | | |
|-------------------------------|---|
| Short title, and commencement | 1. (1) This Act may be called the Mizoram Revenue Assessment (Amendment) Act, 1992. |
| | (2) It shall have the like extent as the Lushai Hills District (Revenue Assessment) Regulation, 1953. |
| | (3) It shall come into force on the date of publication in the Mizoram Gazette. |
| Amendment of regulation 3 | 2. In the Lushai Hills District (Revenue Assessment) Regulation, 1953. (hereinafter referred to as the Principal Regulation), for regulation 3, the following regulation shall be substituted, namely:- |
| Assesment of taxes | 3. (1) Every shop in Aizawl Town shall be assessed to an annual tax of one hundred fifty rupees. |

Short title, and
commence-
ment

(2) Every shop in places other than in Aizawl Town shall be assessed to an annual tax of one hundred rupees.

(3) Building other than those belonging to the Government and such other building as the State Government may, by order exempt, shall be assessed to an annual tax at the rate of two percent of rent in all places in the area to which the principal regulation applies.

(4) Every stall within the town of Aizawl shall be assessed to an annual tax of one hundred rupees.

(5) All other stalls outside the Aizawl town shall be assessed to an annual tax of fifty rupees.

(6) For every issue of pass for Wet Rice Cultivation, Garden, House, Shop and for any other building a fee at the rate of thirty rupees shall be charged, and for mutation of original or duplicate pass, five percent of the value of the land shall be charged.

(7). Every Fish Pond or farm for domestic animals shall be assessed to an annual tax of fifty rupees.

(8) A premium for allotment of lands for shop sites or stall site shall be charged at the rate of two hundred rupees in any other Sub-Towns.

(9) A premium for allotment of lands for house sites shall be charged at the rate of one hundred rupees per house site in "Aizawl, Lunglei, Champhai, and Kolasib and the rate of one hundred per such site in any other Sub-Town.

(10) A premium for allotment of lands for agriculture purpose shall be charged per bigha, at the rate shown below :-

- | | | |
|---------------------------|---|--------------|
| (1) lands under grade I | - | Ten rupees. |
| (2) lands under grade II | - | Eight rupees |
| (3) lands under grade III | - | Seven rupees |
| (4) lands under grade IV | - | Five rupees |

Dr. H.C. Thanhranga,
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Law, Judicial & Parliamentary Affairs Department.