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NOTIFICATION

No.DCA/R-17/79, the 4th May, 2004. In pursuance of paragraph 11 of the sixth schedule to the Constitution of India, the following Regulations of the Chakma Autonomous District Council, which received approval of the Governor of Mizoram is hereby published for General information ;

1. THE CHAKMA AUTONOMOUS DISTRICT COUNCIL

(Revenue Assessment) Regulation, 2002.
(vide Governor of Mizoram approval. dt. 23.2.2004)

P.Chakraborty,
Secretary to the Govt. of Mizoram,
District Council Affairs Department.

THE CHAKMA AUTONOMOUS DISTRICT
(REVENUE ASSESSMENT) REGULATION, 2002.

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BILL

Whereas it is expedient to provide for the levy and collection of certain taxes and tolls;

And whereas under Sub-paragraph (4) of paragraph 8 of the Sixth Schedule to the Constitution of India, the District Council for an Autonomous District is empowered to make Regulation for the levy and collection of taxes on lands, building and tolls on persons resident in the District.

Now, therefore, in exercise of the said powers and all other powers enabling in that behalf.

The Chakma Autonomous District Council is pleased to make the following Regulation in the Fifty Second year of Republic of India as follows :—

1. Short title, extent and commencement :—
 - 1) This Regulation may be called the Chakma Autonomous District (Revenue Assessment) Regulation, 2002.
 - 2) It shall extend to the entire area of the Chakma Autonomous District.
 - 3) It shall come into force from the date of its publication in Mizoram Gazette.
2. Definitions :— In this Regulation, unless the context otherwise requires—
 - A) "District" means the Chakma Autonomous District.
 - B) "District Council" means the Chakma Autonomous District Council.
 - C) "Executive Committee" means the Executive Committee of the Chakma Autonomous District Council.
 - D) "Garden" means any land to be cultivated for fruits, vegetables or other plantations including flowers, tea, coffee etc.
 - E) "Land" includes lands either vacant or occupied within the Chakma Autonomous District and also the benefits arising out of such land, and things attached to the earth or permanently fastened to any things attached to the earth but shall exclude minerals oil, natural gas and petroleum.
 - F) "Poundy" means a cultivable land along a river bank for plantation of yearly crop.
 - G) "Secretary" means Secretary to the Executive Committee of the Chakma Autonomous District Council.
 - H) "Stall" means a booth or covered stand for sale of wares at market, fair or in the open market.
 - I) "Wetrice Cultivation" means a cultivation in an area or areas suitable for permanent cultivation and/or used for such purposes and shall also include terracing for permanent cultivation.
3. Taxes on Land:—
 - 1) All land held under permanent Settlement for wet rice cultivation shall be assessed to an annual tax of Rs. 60/- per hectare.

2) A land held under temporary patta for wet rice cultivation shall be assessed to an annual tax of Rs. 50/- per hectare.

3) Every garden held under permanent settlement which is registered in the office of the Chakma Autonomous District Council shall be assessed to an annual tax of Rs. 40/- per hectare.

4) Every garden held under temporary patta which is registered in the office of the Chakma Autonomous District Council be assessed to an annual tax of Rs. 30/- per hectare.

5) Every fish-pond, Farm or Quarry which is registered in the Chakma Autonomous District Council under private occupation shall be assessed to an annual tax as under:—

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|--------------|------------------------|
| a) Quarry | Rs. 200/- per hectare. |
| b) Farm | Rs. 100/- per hectare. |
| c) Fish-Pond | Rs. 100/- per hectare. |

4. House Tax :—

Buildings other than those belonging to the State Government and the District Council and other private buildings constructed on the land for which revenue is paid, the Executive Committee may, by order exempt, shall be assessed to an annual tax of Rs. 10/- per house.

5. Taxes on Trade/Firm :-

1) Any person who carries on business on any commodities under a trade license duly issued by the competent authority within the jurisdiction of the Chakma Autonomous District Council shall be assessed to an amount of tax to be fixed by the Executive committee.

Provided that no person shall carry on any trading or business without trade license duly issued under these Regulations.

2) Any person who carries on any types of flying trade within the jurisdiction of Chakma Autonomous District Council under a proper license issued by the competent authority shall also be assessed to an amount of tax to be fixed by the Executive Committee.

3) Any person who contravenes any of the provisions of these Regulations shall be punishable with a fine Rs. 1000/- (Rupees one thousand) at a time.

6. Taxes on Building :-

1) Every multi storey pucca-building if let out shall be assessed to an amount of tax to be fixed by the Executive Committee.

2) Every multi storey semi-pucca building if let out shall be assessed to an annual tax of Rs. 30/- per floor in addition to house tax or shop tax.

- 3) ~~Every kutchra-house if let out shall be assessed to an annual tax of Rs. 10/- per house.~~
7. Auction of Poundy :
- 1) Plot of Poundy shall be auctioned to intending bidders every year by the Executive Committee or any Officer authorised in this behalf for a period of one calendar year.
 - 2) The choice of Poundy for bidders shall be in the order of the amount of bids offered by them and accepted by the Executive Committee or any Officer in this behalf.
8. Preparation of Assessment :-
- 1) The Executive Committee shall cause to prepare annually in the months of January and February the list of Houses, Buildings, Shops, Stalls, Gardens, Wet rice cultivations, Fish-ponds, Farms, Poundy and Quarries etc. for the purpose of Assessment of taxes for the ensuing Financial year in the manner as it may consider appropriate.
 - 2) It shall be the duty of every Village Council to render all necessary co-operation in furnishing and collection of correct information's in respect of the different items mentioned in sub-clause (1) above.
9. Collection of Taxes :-
- 1) All taxes assessed shall be collected from the month of April and shall be completed in the month of September every year.
 - 2) All Village Councils shall extend their help to the tax collectors in collecting taxes.
 - 3) Any persons who fails to pay any of the taxes leviable by or under these Regulations within the scheduled period shall be declared defaulter.
10. Submission of Taxes to the Council :-
- 1) All taxes collected by the tax collectors shall be submitted to the Revenue or Taxation office of the District Council as the case may be, positively within the last 15 days of every month.
11. Power of Remission :-
- 1) The Executive Committee shall have the power to remit any of the taxes under unavoidable circumstances and shall allow any such remission by a speaking order.
 - 2) The Executive Committee may exempt by a speaking order for any period as may be considered necessary any person from payment of any taxes for poverty or for any other reason considered to be sufficient cause for such exemption.

12. Record of Taxes :-

All the taxes and tolls collected shall be entered in a register to be maintained chronologically in the Revenue or Taxation office of the District Council. Each entry shall be duly attested with date by the Secretary or by an officer authorised by the Executive Committee.

13. Penalty :-

1) In default of payment of any taxes payable by a person under these Regulations within the period mentioned in sub-section (1) of section 9, the defaulter shall be required to pay the amount due from him by confiscation of his properties of equal value and even to the extent of cancellation of his pass, unless the defaulter pays the due within the date as may be fixed by the Executive Committee.

2) If a defaulter still refuses or fails to clear his due, the Executive Committee shall have the power to requisition the services of regular police by applying to the Deputy Commissioner who on receipt of such requisition shall immediately arrange for such police help as may be deemed necessary.

14. Repeal and Saving :-

1) The Pawi-Lakher Autonomous Region (Revenue Assessment) Regulation, 1963, (Regulation No. 1 of 1963) is hereby repealed.

2) Notwithstanding such repeal, all action taken or proceedings made under the said Regulation of 1963 shall be deemed to be the actions taken or the proceedings made under this Regulation.

STATEMENT OF OBJECT AND REASON

Since there is no such Act or Rule for assessment of land revenue in the Chakma Autonomous District Council, this Regulation is adopted for the purpose.

AUTHENTICATION CERTIFICATE

Certified that the Chakma Autonomous District Council (Revenue Assessment) Regulation, 2001 was unanimously passed in the Third sitting of the Winter Session, 2001 of the Sixth Chakma Autonomous District Council on 26/11/2001.

And

In authentication signed on this day of Eleventh day of December Two Thousand one Anno Domini.

Smt. Aroti Chakma,
Deputy Chairperson,
Chakma Autonomous District Council,
Kamalanagar.