

**THE MIZORAM SALES TAX RULES, 1990  
FORM - XXIV**

**Application for clearance certificate under section 15B(1) of the Mizoram  
Sales Tax Act, 1989.**

**( See rule 100 )**

To,

The Superintendent of Taxes,

.....  
.....

Sir,

I request you a certificate under sub-section (1) of section 15B of the Mizoram Sales Tax Act, 1989 be granted to me.

I give below the necessary particulars :

1. Full name and address of the applicant :
2. Name and style of the business in Mizoram in which the applicant is interested as proprietor/partner/Karta, etc., together with address and certificate of registration if any :
  - (a)
  - (b)
  - (c)
  - (d)
3.
  - (i) Last half year upto which sales tax returns accompanied with challans showing payment of tax have been furnished :
  - (ii) Period upto which last assessment has been made :
  - (iii) Balance of tax, penalty and interest not yet paid under :
    - (a) The Mizoram Sales Tax, 1989 :
    - (b) The Central Sales Tax Act, 1956 :
  - (iv) Whether the business on which the assessment has been made for which returns are due has been or being liquidated/wound up/dissolved/partitioned or declared insolvent, as the case may be :
  - (v) Whether sales tax returns are overdue and if so, for what periods with an estimate of the tax payable for such periods and the amounts if any, paid towards such tax.

4. Particulars, if the business is carried on by the applicant as a transferee :

Name & Style of business transferred	Address	Registration certificate No. (Under MST & CST)	Amount of unpaid Sales Tax	Mode of Transfer

5. Name and address of branches, if any :

6. Date of commencement of business :

7. Particulars of proprietor/partner :

Name	Father's Name & Address	Residential Address	Permanent Address

8. Particulars of any other business with which the applicant is connected :

Name of Firm	Address	Certificate of Registration No.	Amount of unpaid sales tax of the Firm	Connected in the capacity of

9. (i) Nature of business (Whether manufacturer, importer, reseller or contractor) :
- (ii) Nature of goods dealt in :
- (iii) Gross turnover of the business form commencement.  
 Year/Period ..... Amount in Rs. ....
10. Details of books of accounts maintained :
11. Whether any sales tax is payable by him in respect of this business :
12. Whether the applicant has incurred any liability to pay tax :

I declare that to the best of my knowledge and belief, the information furnished above is correct, complete and is truly stated.

Place : .....  
 Date : .....

Signature of the applicant  
 Status

**Certificate of Clearance**

The particulars set out above are verified and it is certified that the \*above mentioned applicanty .....

- has no liability to pay tax or has not defaulted in furnishing any return together with the receipted \*challan showing payment of tax payable under the Mizoram Sales Tax Act, 1989 or the Central Sales Tax Act, 1956.
- has not defaulted in making payment of tax otherwise payable by or due from, him under the Mizoram Sales Tax Act, 1989, or the Central Sales Tax Act, 1956 or

- has made satisfactory provision for securing the payment of tax by furnishing bank guarantee in favour of the Commissioner, or by ..... (Specify details of security, if any ) .....

This certificate is valid for a period of twelve months from .....  
(date of order).

Place :

Signature of Superintendent of Taxes.

Date :

Note :

1. The application should be signed by the proprietor of the business; or in the case of a firm, by one of its partners or in the case of a business of a Hindu undivided family, by the Karta of the family; or in the case of a company incorporated under the Companies Act, 1956, by a Director or Principal Officer thereof, or in the case of Government, by a duly authorised officer, or in the case of any other association of individuals, by the Principal Officer managing the business.
2. The items marked with \*\* need not be filled by a dealer who is registered under the Mizoram Sales Tax Act, 1989 or the Central Sales Tax Act, 1956.