

**GOVERNMENT OF MIZORAM  
EXCISE & TAXATION DEPARTMENT**

**NOTIFICATION**

Dated Aizawl, the 31<sup>st</sup>, Jan '89

No. TXT. 132/84/18-19 : In partial modification of Govt. Notification No. TXT. 132/84/131-132 dt. 20.7.1988, and in exercise of the powers conferred under section 4 of the Mizoram Passengers and Goods Taxation Act, 1988 (Act No. of 1988) the Governor of Mizoram is pleased to allow owners of the undermentioned classess of taxable vehicles to pay lump sum tax at the rate specified against each class of taxable vehicles in lieu of the tax chargeable under section 3(1) of the said Act. w.e.f. 1.4.1989 and until further orders.

Sl. No.	Class of Vehicles	Upto 1 tonne (payload) per annum.	Above 1 tonne upto 5 tonnes (payload) per annum.	Above 5 tonnes but upto 9 tonnes (payload) per annum.	Above 9 tonnes (payload) per annum.	
I. (a)	For Vehicles plying on Inter-States routes					
	(i) Vehicles completed not more than 8 yrs existence	800.00	1,300.00	2,600.00	2,900.00	
	(ii) Vehicles completed more than 8 yrs. existence	600.00	1,100.00	2,300.00	2,600.00	
	(b)	For Vehicles plying wholly within the State				
		(i) Vehicles completed not more than 8 yrs. existence	700.00	1,300.00	2,500.00	2,900.00
		(ii) Vehicles completed more than 8 yrs. existence	500.00	1,200.00	2,200.00	2,600.00
II.	Motor Vehicles for transport of passengers on hire	Inter-State		Local/Inter District		
	(a) Auto-Rickshaw	500.00		400.00		
	(b) Carrying capacity not more than 4 passengers	800.00		600.00		
	(c) Carrying capacity more than 4 passengers	900.00		800.00		
III.	State Carriage and Buses					
	(a) Operating on permit with route length not exacting 40 kms.	1,400.00 p.a.				
	(b) Operating on permit with route length of more than 40 kms.	1,800.00 p.a.				

1. The limit of 40 Kilometres will be determined by the total length covered if any taxable vehicle performs more than one trip.
2. The lump sum shall be paid in one or two equal installment in advance as indicated below:-
  - (a) Annual - By 15<sup>th</sup> April
  - (b) Half yearly - By 15<sup>th</sup> April and 15<sup>th</sup> October  
For first and second installment respectively.
3. The rates indicated above will take effect from 1.4.1989.

Sd/- RINSANGA  
Secretary to the Govt. of Mizoram,  
Excise & Taxation Department.