

**THE MIZORAM
(SALES OF PETROLEUM AND PETROLEUM PRODUCTS, INCLUDING
MOTOR SPIRIT AND LUBRICANTS)
TAXATION RULES, 1989**

Published in the Mizoram Gazette of the 10th April, 1989.

In exercise of the powers conferred by section 46 of the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirits and Lubricants) Taxation Act, 1973 (Mizoram Act No. 6 of 1974) The Governor of Mizoram is pleased to make the following rules namely:-

1. Short title, extent and commencement

- (a) These rules may be called the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirits and Lubricants) Taxation Rules, 1989;
- (b) They shall extend to the whole of Mizoram;
- (c) They shall come into force at once.

2. Definitions

In these rules, unless the context otherwise requires:

- (a) "Act" means the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirits and Lubricants) Taxation Act, 1973, (Mizoram Act No. 6 of 1974);
- (b) "Agent" means a person authorized, in writing by a dealer to appear and to act on his behalf before a Superintendent, and Assistant Commissioner, a Deputy Commissioner, or the Commissioner, as the case may be, being:-
 - (i) a relative of the dealer, or
 - (ii) a person regularly employed by the dealer, or
 - (iii) a Barrister at-Law, a Solicitor, an Advocate, a Pleader or any other person entitled to plead in any Court of law in the Indian Union, or
 - (iv) a person who has been enrolled as a member of the Institute of Chartered Accountant of India, or has passed any accountancy examination recognized in this behalf by the State Government;
- (c) "Assistant Commissioner" means an Assistant Commissioner of taxes, referred to in rule 3 and any person appointed by that designation by the State Government under Section 5 of the Act;
- (d) "Commissioner" means the Commissioner of Excise and Taxes;
- (e) "Deputy Commissioner" means a Deputy Commissioner of Taxes referred to in rule 3 and any person appointed by that designation by the State Government under Section 5 of the Act;
- (f) "Form" means a form appended to these rules;

- (g) "Government Treasury" means, in respect of a dealer, the treasury or sub-treasury of the area where the dealer's place of business or, if he has more than one such place, his Chief branch or head Office in Mizoram, is situated;
- (h) "Inspector" means the Inspector of Taxes referred to in rule 3 and any person appointed by the designation by the State Government under Section 5 of the Act;
- (i) "Officer" means an Officer mentioned in Rule 3;
- (j) "Return period" means the period for which returns are to be furnished by the dealer;
- (k) "Rule" means a rule of these rules;
- (l) "Section" means section of the Act;
- (m) "Superintendent" means, in respect of a dealer, a Superintendent of Taxes referred to in Rule 3 and any person appointed by that designation by the State Government under Section 5 of the Act and within whose jurisdiction the dealer's place of business is situated or if the dealer has more than one such place, the Superintendent within whose jurisdiction the Chief Branch of Head office in Mizoram of such business is situated or if the dealer has no place of business within the State of Mizoram, the Superintendent who has been so notified by the Commissioner under Rule 4.

3. Taxing Authorities:

There shall be the following taxing authorities to assist the Commissioner

- (a) Deputy Commissioner of Taxes;
- (b) Assistant Commissioner of Taxes;
- (c) Superintendent of Taxes;
- (d) Inspector of Taxes;
- (e) Any other persons appointed as such by the State Government

4. Delegation of powers by the Commissioner:

Subject to the provisions of the Act and Rules made thereunder, the Commissioner may, by notification in the Official Gazette, delegate the powers to be exercised by Officers to be specified in the notification and shall, by notification, specify the area or the persons in respects of which powers are to be exercised by such of Officers.

5. Registration:

An application for registration under Section 6 of the Act shall, on commencement of the Act, be made in Form I within such time as may be notified by the Commissioner in the Official Gazette and thereafter not less than one month before the date from which the

dealer becomes liable to pay tax under the Act. The application shall be addressed to the Superintendent in Form I.

6. An application for registration shall be signed and verified in the case of:

- (a) individuals, by the Proprietor of the business;
- (b) an association of persons, by an adult member of the association;
- (c) a firm, by the managing partner or an adult member of the firm;
- (d) a Hindu undivided or joint family, by the manager or any adult member of the family;
- (e) a Company, by the Managing director or the Secretary or Manager, or the principal or Chief Executive Officer of the Company;
- (f) any Government Department, by the head of the office.

7. The person making an application for registration shall specify the capacity in which the application is made, signed and verified.

8. The Certificate to be granted under Section 8 of the Act shall be in Form II.

9. Each Certificate shall bear a number and distinctive registration mark. The distinctive registration mark to be entered on a Certificate shall be such as may be assigned by the Commissioner for each local area.

10. A Certificate shall be issued for each place of business and it shall be kept at the place of business to which it relates.

11. Any dealer may obtain, on payment of fee referred to in rule 66, a duplicate copy of any Certificate which has been issued to him and which might have been lost, destroyed or defaced.

12. When a registered dealer applies for cancellation or amendment of his Certificate of registration, he shall submit the Certificate along with his application to the Superintendent.

13. When a registered dealer furnishes any information as required by Section 45, he shall send, along with his report, the Certificate of registration, to the Superintendent for amendment, cancellation or replacement, as the case may be. All such information shall be furnished within fourteen days from the date on which the change takes place.

14. Register of Certificates or registration issued shall be maintained by the Superintendent in Form III.

15. Returns:

Every registered dealer shall furnish returns of sale of taxable goods under Section 10 to the Superintendent in Form IV.

16. The returns during the first year of operation of the Act, shall be furnished for such period and within such time as may be notified by the Commissioner in the Official Gazette and thereafter quarterly so as to reach that Officer on or before the date specified below:

For the quarter ending 31st March	- 30th April.
For the quarter ending 30th June	- 30th July.
For the quarter ending 30th September	- 30th October.
For the quarter ending 31st December	- 30th January.

17. All returns required to be furnished shall be signed and verified as in the case of an application for registration under rules 6 and 7.

18. Assessment orders passed under the provisions of the Act shall be made in Form VA and VB, and in Form VII (Reverse).

19. Appeal:

An appeal under section 19 shall lie to the Assistant Commissioner of Taxes (Appeals).

Provided however that in any case or class of cases the Commissioner may by order in writing direct that the appeal under this rule shall lie to such Assistant Commissioner of Taxes other than the Assistant Commissioner of Taxes (Appeals) as may be specified in that order.

20. A memorandum of appeal may be presented to the appellate authority by the appellant or an agent or it may be sent by post.

21. The Memorandum of appeal shall be in Form VI

22. The memorandum of appeal shall be accompanied by a certified copy of the order appealed against and the fee prescribed in rule 66.

23. The memorandum of appeal shall be signed, verified and endorsed by the appellant or his agent to the following effect:

- (a) that the tax assessed has been paid, and
- (b) that to the best of his knowledge and belief the statement made in the memorandum are true.

24. When an appellant does not comply with any of the requirement of rules 21, 22 or 23 in presenting appeal, it may be summarily rejected.

25. Revision:

A petition for revision under sub-section (2) of section 20 of the Act shall contain the following particulars:

- (a) a statement of the facts of the case;
- (b) a reference to the particular order in respect of which the revision is applied for;
- (c) the grounds on which the petition is filed, and
- (d) the date of the service of the order objected to.

26. A petition for revision shall be presented, signed, verified and endorsed as in the case of appeal. It shall be accompanied by a certified copy of the order objected to and by fee prescribed in rule 66.

27. A petition for revision may be summarily rejected where the requirements of any of the rule 25 or 26 are not complied with on presentation of the petition.

28. When a petition for revision is not disposed of under rule 27, a date and place shall be fixed for hearing.

29. The revisional authority may from time to time adjourn the hearing and make or cause to be made such further enquiry as may be deemed necessary.

30. Notice of demand:

A notice of demand shall be in form VII.

31. Tax when payable:

Tax payable under the Act shall be paid as follows:

- (a) Before any registered dealer furnishes the return in the prescribed manner he shall pay into the Government Treasury the full amount of tax due from him under the Act on the basis of such return and shall furnish along with the return a receipt from such Treasury in token of payment of such tax;
- (b) Where a revised returns submitted by a registered dealer and if the revised return shows a greater amount of tax to be due than was payable on the basis of the original return, the dealer shall pay the excess amount of tax in manner provided in clause (a), and shall furnish along with the revised return a receipt in token of payment of such excess tax;
- (c) The amount of all other dues under the provisions of this Act in excess of payment already made under clauses (a) and (b) or where no payment has been made, shall be paid within thirty days from the date of the service of this notice.

32. Mode of recovery:

If the demand in respect of any dues under the Act is not paid on or before the date specified as aforesaid, the dealer shall be deemed to be in default.

33. Where a dealer is in default, the Superintendent may order that the amount due shall be paid and may proceed to realize the amount due as such.

34. Method of payment:

The dues referred to in the Act shall be paid direct into the Government Treasury by Challan No payment of such dues shall be accepted at the office of the Commissioner, the Deputy Commissioner, the Assistant Commissioner or the Superintendent.

35. Challan for making payment shall be in Form VIII and shall be obtainable at any Government Treasury or at the Office of the Superintendent.

36. Challans shall be filed in quadruplicate. Two copies duly signed as proof of payment shall be returned to the dealer, and the other two retained by the Treasury or Sub-Treasury.

37. The original of the Challan shall be transmitted to the Superintendent of the following day of deposit by the depositor.

38. Every Treasury and Sub-Treasury Officer shall send an advice list to the Superintendent of the area on the fifth of every month showing the amounts received in the previous month. The advice list shall contain the Challan number and date, the name of the dealer and the amount paid.

39. Every Superintendent shall record the receipt of Challans in the Daily Collection Register indicating the number, date and amount of each Ch-Tan. The daily Collection Register shall be maintained in Form IX.

40. Every Superintendent shall maintain an Assessment Demand and Collection Register in Form X.

41. Refunds:

An application for refund shall be made to the Superintendent and shall include, amongst other, the following particulars:

- (a) The name and address of the dealer;
- (b) The period of assessment for which refund is claimed;
- (c) The amount of dues already paid together with challan number and the date of payment, and
- (d) The amount for refund claimed and the grounds thereof.

- 42.** An application for refund shall be signed and verified by the claimant.
- 43.** No claim to any refund shall be allowed unless it is made within one year from the date of the original order of assessment or within one year of the final order passed on appeal or revision as the case may be, in respect of such assessment.
- 44.** When the Superintendent is satisfied that the refund claimed is due, wholly or in part, he shall, subject to the provision of rule 46 record an order sanctioning the refund.
- 45.** When an order for refund has been passed, a refund voucher in Form XI shall be issued in favor of the claimant if he desires payment in cash. A n advice list shall, at the same time, be forwarded to the Treasury or sub-Treasury Officer concerned.
- 46.** When the claimant desires to adjust the amount of refund due to him against any amount payable by him, the Superintendent shall set off the amount to be refunded or any part of that amount against the tax, if any remaining payable by the claimant.
- 47.** A register of refund shall be maintained in Form XII where in particulars of all applications for refund and the orders passed thereon shall be entered.
- 48. The application together with relevant records shall be submitted for order to:**
- (a) The Assistant Commissioner of Taxes where the refund does not exceed rupees two thousand five hundred;
 - (b) The Commissioner of Taxes where the refund exceeds rupees two thousand five hundred; but does not exceed rupees five thousand;
 - (c) The state Government where the refund exceeds rupees five thousand.

49. Prosecution:

A register in Form XIII shall be maintained showing the prosecution instituted and offence compounded under the Act.

50. When an order is recorded under Section 39 accepting any sum, by way of Composition of the offence from any dealer, the order shall specify the :

- (a) time within which the money is to be paid into a Government Treasury;
- (b) date by which the proof of such payment is to be produced; and
- (c) authority before whom such proof is to be produced.

51. The sum referred to in rule 50 shall be paid by the dealer to a Government Treasury in the manner indicated in rules 34 and 36 and a receipted copy of the challan shall be produced by him in proof of payment.

52. Every dealer shall maintain a register in form XIV.

53. Notwithstanding anything contained in rule 52 the register in use by a dealer at the commencement of these rules may be allowed to be used by the dealer, on approval of Commissioner, even though it does not conform to the form prescribed by rule 52, provided it contains all the particulars required for purpose of assessment.

54. Every dealer shall:-

- (a) correctly keep the register in the manner required and shall not cancel, obliterate or alter any entry therein, except for correction of any errors duly initialed, and shall not made any entry therein which is untrue in any particulars;
- (b) keep the register and other account books acid vouchers and at all time ready for the inspection of the Officers and shall permit any Officer to inspect it and make such minute therein or any extract therefrom, as the officer thinks fit and shall at any time, if demanded, send it to the Superintendent.

55. Every dealer shall issue cash or credit memorandum in respect of all sales made by him.

56. In requiring the production by any dealer of his accounts or documents etc, strict regard shall be paid to the necessity of not disturbing the business of the dealer or the work of the staff any more than is necessary for the purpose of ascertaining the required information.

57. Information to be furnished:

The information required to be furnished under Section 45 shall be furnished to the Superintendent and within fourteen days of the occurrence of the event in respect of which the information is to be furnished.

58. Notices or requisitions under the Act or the rules may be served by any of the following methods:

- (a) by delivery to addressee or agent, by hand of a copy of the notice;
- (b) by registered post;

Provided that if upon an attempt having made to serve any such notice or requisition by any of the above mentioned methods, the Superintendent concerned is satisfied that the dealer is evading the service of notice or requisition cannot he served by any of the above mentioned methods the said authority shall cause such notice or requisition to be served by affixing a copy thereof on some conspicuous place in his office and also upon some conspicuous part of the last notified place or premises of the dealer and such service shall be as effectual as if it had been made on the dealer personally.

59. No person, other than a registered dealer, shall transport from railway station, steamer, station post office or air port in Mizoram. any consignment of taxable goods dispatched from any place outside Mizoram, provided this restriction shall not apply where the consignment does not exceed two litres.

60. A registered dealer shall, before transporting from any railway station, steamer station, post office or air port in Mizoram, any consignment of taxable goods dispatched from any place outside Mizoram, produce for counter-signature before the Superintendent the railway receipt, bill of lading or other documents required for the purpose or obtaining delivery of such consignment from the public carrier. He shall also make a written declaration in Form XV in duplicate, duly signed, to the Superintendent and shall furnish therein the following particulars, namely:

- (a) the description, quantity and value of the taxable goods to be transported;
- (b) the place from which the taxable goods are being dispatched;
- (c) the manufacturers or dealer from whom such taxable goods are being purchased;
- (d) the name, address and registration certificate number of the dealer transporting the taxable goods.

61. The Superintendent shall thereupon countersign the railway receipt, bill of lading, or other document, and shall seal it with his official seal Both copies of declaration made by the dealer shall be endorsed with the number of railway receipt, bill of lading or other document, as the case may be and the date of counter-signature of the aforesaid documents, and they shall be signed by the Superintendent and sealed with his official seal; one copy of the declaration shall thereupon be returned to the dealer and the other copy retained by the Superintendent.

62. A breach of rules 59 and 60 shall be punishable with a fine not exceeding one thousand rupees.

63. Notwithstanding anything contained in rules 59 and 60, the Superintendent may, for good and sufficient reason, authorize any person to transport any consignment, of taxable goods exceeding the quantity prescribed in rule 59 from any railway station, steamer station, post office or air port in Mizoram.

64. Delegation and exercise of powers:

The power to call for returns, make assessment, to cancel or ratify them, to impose penalty and to other maintenance of accounts shall not be delegated to any Officer below the rank of Superintendent.

65. The Officer to whom powers may be delegated under Section 43 shall exercise the powers subject to the provisions of the Act and Rules thereunder and to such restriction as may be imposed by the Commissioner in delegating powers.

66. Fees- The following fees shall be payable:

- (a) upon a memorandum of appeal against an order of assessment, or upon a petition for revision of an appellate order against an order of assessment five percent of the amount of tax in dispute subject to a minimum of two rupees and a maximum of one hundred rupees;
- (b) upon a memorandum of appeal against an order of penalty, or upon a petition for revision of an appellate order against an order of penalty- rupees two;
- (c) upon a petition for revision of any other order and upon any other miscellaneous petition- rupee-one;
- (d) for a duplicate copy of Certificate of registration - rupees two.

Explanation: In this rule "the amount of tax in dispute" means the difference between the amount of tax assessed and the amount admitted by the dealer to be payable.

67. No fee shall be payable in respect of any objection, written or verbal made in reply to a notice nor in respect of spontaneous application which asks only for information and does not seek any specific relief.

68. Copies of Order: The first copy of assessment if and when applied for the first copy of the appellate or revisional order will be supplied to the dealer free of charge.

69. An application for a certified copy of order or other document shall be filed in the Office of the Commissioner, Deputy Commissioner, Assistant Commissioner or Superintendent, as the case may be, and shall contain the following particulars :

- (a) Name and address of the dealer;
- (b) Relevant return period;
- (c) Particulars of the document or order;
- (d) Office in which the document or order is available.

70. The following shall be payable for certified copies:

- (a) An application fee - 25 paise;
- (b) Authentication fee for every 360 words or fraction of 360 words - 50 paise;
- (c) One impressed folio for not more than 150 (English) words and extra folio for every additional 150 words or less - rupee one;
- (d) Urgent fee of Re. 1 if an applicant requires his copy to be furnished on the day of submission of the application. In such cases, fees and folios must also accompany the application;
- (e) An additional fee of Re. 1 to cover the cost of postage if the applicant wants his copy to be sent to him by post;

- (f) A searching fee of Re. 1 if the applicant wants a copy of the order or document which is more than one year old.

71. The fees payable under clauses (a) and (b) of rule 66 shall be deposited into the Treasury or sub-Treasury under the head - "040-Sales Tax, 103 Tax- on sale of Motor spirit and lubricant."

All other fees payable under the Act or the Rules shall be paid in Court Fee Stamps.

72. Penalties:

(a) Whoever signs and verifies an application or a return or an application for refund otherwise than in conformity with rules 6, 17, or 42 shall be punishable with a fine not exceeding one hundred rupees.

(b) When a dealer acts in contravention of, or fails to comply with any rules other than rules 6, 17, 42, 59 and 60, shall be punishable with a fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty five rupees during the continuance of the offence.

73. Place of assessment:

A dealer shall ordinarily be assessed by the Superintendent within whose jurisdiction his business is situated.

Where a dealer has more than one place of business, he shall be assessed by the Superintendent within whose jurisdiction his chief place or head office in Mizoram of such business is situated and when the dealer has no place of business in Mizoram by such Superintendent as the Commissioner may, by Notification in the official Gazette, appoint.

74. A dealer who wishes to claim deduction on the ground that the taxable goods was not said in the State but dispatched outside the State shall, on demand, furnish in respect of such dispatch the following particulars namely :-

- (a) the name of the railway, steamer or air station and of booking Office, if separate from station of dispatch, and station of delivery,
- (b) the number of the railway, steamer or air receipt of bill of lading and invoice number with date,
- (c) the name of consignor, or the consignee, and
- (d) the description and the quantity or weight of the goods consigned with their value.

75. Every registered dealer shall hang up his registration certificate in his business premises in a conspicuous place.

76. In determining the total weight of taxable goods sold in a return period, fraction of a litre below half litre shall be ignored and fraction of a litre equal to or exceeding half litre shall be taken as a whole litre.

77. In determining the amount of tax payable or in allowing any refund under this Act, an amount equal to or less than two paise shall be ignored and an amount more than two paise shall be taken as five paise.

FORM - I

THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS,
INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973 AND
THE RULES, 1989.

Application for Registration
(See Rule 5)

To,
The Commissioner of Taxes,
.....

I, son of residing atP.O.
..... in Thana of district on behalf of myself and the
persons whose names and addresses are given in paragraph 2 on behalf of the
company mentioned in paragraph 4 doing business.

as* in P.O. in Thana
of district and with branches at hereby apply for a
certificate of registration under the Mizoram (Sales of Petroleum and Petroleum
products, including Motor Spirit and Lubricants) Taxation Act, 1973. We ordinarily
deal in

(We obtained the following taxable goods otherwise than purchase for sale in
the State)

(We manufacture, make or process the following taxable goods for sale in the
State)

(We import the following taxable goods from outside India/Assam for sale in
the State)

**2. The following person(s) is/are proprietor(s)/Partner(s)/Member(s) of the
aforesaid business and has/have interest in the aforesaid business.

Sl. No.	Name	Address	Age	Father's Name	Home Address
1.					
2.					
3.					
4.					

*Here enter the name and style of the business.

**This paragraph is to be filled up only in cases of business other than a joint stock company.

*3. Myself and the persons enumerated in paragraph 2 above have interest in no other business in India.

..... again each :- in the following other business in India.

Name and particulars of the business address of the business.

Sl. No.	Name and particulars of the business	Address of the business
1.		
2.		
3.		
4.		

**4. The business in respect of which application is made has been registered with the Registrar of companies, Mizoram (if registered in any other State, the name of such State) on

5. We maintain our account in the language and for the purpose of accounting our years runs from to approximately corresponding to English date to

The above statements are true to the best of my knowledge and belief.

Signature of Applicant

Designation

Head of the office/Proprietor/Managing Partner or Partners/Manager/Managing Director or Directors/Member/Principal Officer.

Date at

The

ACKNOWLEDGEMENT

Received an application in Form I from for registration under section 6/7 of the Mizoram (Sales of Petroleum and Petroleum products, including Motor Spirit and Lubricants) Taxation Act 1973 (Mizoram Act No. 6 of 1974)

Receiving Officer

-
- * This paragraph is to be filled up only in cases of business other than a joint stock company.
 - ** This paragraph is to be filled up only in case of a joint stock company.

Note : Strike out which is not applicable.

FORM - II

**THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS,
INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973 AND
THE RULES, 1989.**

**Certificate of Registration
(See Rule 8)**

Registration Mark

No. Circle

This is to certify that I son of
..... residing at has this
..... Day of 20..... been registered under
section 6/7 of the Mizoram (Sales of Petroleum and Petroleum Products, including
Motor Spirits and Lubricants) Taxation Act, 1973 (Mizoram Act. No. 6 of 1974).

He is liable to pay tax with effect from

The dealer deals in:-

Goods resold after purchase in Mizoram	Goods sold after import from outside Mizoram	Goods sold after manufacture of production

Seal

Superintendent of Taxes

1. Here enter the name of the proprietor in the case of individuals, the name of firm in the case of partnership or association of persons, the name of the family in the case of Hindu undivided family. The name of the Company in the case of a joint stock company. The designation of the head of the office in the case of a Government Department.

FORM - IV

**THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS,
INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973 AND
THE RULES, 1989.**

**RETURN OF TAXABLE GOODS SOLD
(See Rule 15)**

Name of dealer Registration No.

Address Return period

PART - A

Sl. No.	Particulars	Motor spirit except Diesel Oil & internal combustion Oils other than petrol	Diesel Oils & other internal combustion Oils other than petrol	Lubri-cants	Liquefied Petro-leum Gas	Crude Oils	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Total Sales including Sales Tax collected						
2.	Deduction claimed						
	i)						
	ii)						
	iii)						
3.	Total deduction claimed						
4.	Turnover (1-3)						
5.	Amount paid vide challan no. Dt.						

PART - B

Sl. No.	Particulars	Motor spirit except Diesel Oil & internal combustion Oils other than petrol	Diesel Oils & other internal combustion Oils other than petrol	Lubri-cants	Liquefied Petro-leum Gas	Crude Oils	Total
---------	-------------	---	--	-------------	--------------------------	------------	-------

		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	(a) Opening Stock						
	(b) Manufactured during the period						
	(c) Imported during the period						
	(d) other receipts gain, etc.						
	(e) returned during the period						
	(f) Total stock (a+b+c+d+e)						
	(g) Despatches on exchange account inside/outside Mizoram						
	(h) Despatches on consignment account inside/outside Mizoram						
	(i) Exported outside India						
	(j) Sales Taxable under CST Act, 56						
	(k) Loss claimed under section 3(3)						
	(l) Closing stock						
	(m) Sales liable to tax under the Act.						
2.	Turnover (in Rs.) on account of Sales liable to tax and transferred to PART A						

The above statement is true to the best of my knowledge and belief.

Date 20

Signature of dealer

FORM - XIV

**THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS,
INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973 AND
THE RULES, 1989.**

**Dealers account of daily transaction (litres)
(See Rule 52)**

Name of dealer Registration No.

Address Month/.....

Date	Opening balance	Quantity manufactured, made or processed	Quantity imported	Other receipts/gain	Returned by customers	Total Stock	Despatches on exchange account		Despatches on consignment account outside Mizoram	Export outside India	Quantity taxable under the CST Act.	Less claimed under section 3(3)	Taxable Quantity	Closing Stock	Remarks
							Inside Mizoram	Outside Mizoram							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Notes :-

1. This register should be maintained in the form of a book with at least 24 pages for use not less than two years
2. Separate register should be maintained in respect of sale of Motor Spirit (other than Diesel Oil and internal combustion oils). Diesel Oil and internal combustion oils, Lubricants and Crude oil.

FORM - XV

**THE MIZORAM (SALES OF PETROLEUM AND PETROLEUM PRODUCTS,
INCLUDING MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1973 AND
THE RULES, 1989.**

(See Rule 59 and 60)

To,

The Superintendent of Taxes,

In accordance with the provisions of rules 59 and 60 of the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Rules, 1985, I/We hereby declare that the following consignment is being imported into Mizoram, by Rail/Air/Steamer and apply for a permit to transport the same by road/Boat from the railway station/steamer station/Post office/Air port mentioned below :-

1. Name and address of the Seller from whom purchased
-
2. Name and address of the consignee
3. Place of despatch
4. Name of Railway station/Steamer station/Post office/airport from whom delivery will be taken
5. Destination
6. Destination of consignment
7. Quantity
8. Weight
9. Value
10. Consignor's invoice No. and date
11. Railway receipt or bill of lading or Air note No.
12. Remarks (if any)

I/We hereby declared that I/We are registered under the Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1973 (Mizoram Act No. 6 of 1974) holding Registration Certificate No..... and the above statements are true to the best of my/our knowledge and belief.

I/We also undertake to duly account for to you the disposal of the above goods when imported and to pay tax on the sales thereof owing to the provisions of the said Act and the Rules made thereunder.

Name of the dealer in full

Address

Signature and status of the applicant

Note :

- (1) A separate application should be made for each different consignment and different destination.
- (2) The application should be signed by the same person provided in Rule 6 for the purpose of signing an application for registration.