

THE MIZORAM MOTOR VEHICLES (TAXATION) ACT, 1996

(5 of 1996)

GOVERNMENT OF MIZORAM, TRANSPORT DEPARTMENT



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The Mizoram Motor Vehicle (Taxation) Act, 1966

To consolidate and amend the law relating to levy of tax on motor vehicles in the State of Mizoram.

Be it enacted by the Legislative of the State of Mizoram in the Forty-Sixth Year of the Republic of India as follows:-

1. Short title, extend and commencement.

(1) This Act may be called the Mizoram Motor Vehicles (Taxation) Act, 1966.

(2) It shall extend to the whole of the State of Mizoram.

(3) It shall come into force on such date as the Government may, by notification in the Mizoram Gazette, appoint.

2. Definitions.

(1) In this Act, unless the context otherwise requires:—

(a) “Government” means the State Government.

(b) “Licensing Officer” means an officer appointed by the Government as such for the purpose of this Act;

(c) “notification” means a notification published in the Mizoram Gazette and the expression ‘notified’ shall be constructed accordingly;

(d) “prescribed” means prescribed by rules made under this Act;

(e) “registered owner” means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1988.

(f) “State” means the State of Mizoram;

(g) “tax” means the tax leviable under this Act;

(h) “Year” means the financial year and “Half Year” means the first six months or the second six months of such year; and “quarter” means the first three months or the second three months of such a half year;

(2) Words and expressions used but not defined in this Act, but defined in the Motor Vehicles Act, 1988 shall have the meaning assigned to them in the Motor Vehicles Act, 1988.

¹**[3. Levy of Tax:** The Government may, by Notification from time to time, direct that a tax shall be levied on every motor vehicles used and kept for use, in a public place in the State as follows-

(1) All motor vehicles described in Column(1) of Schedule I and used or kept for use in Mizoram, a tax at the rate specified in the corresponding entry in column (2) of the said Schedule;

(2) All motorcycles, not being transport vehicles, described in Part 'A' of Schedule II and used or kept for use in Mizoram, on their first registration in Mizoram, a life-time tax at the amount specified in the corresponding column of the said part.

(3) All motor cars, not being transport vehicles, described in Part 'B' of Schedule II and used or kept for use in Mizoram, on their first registration in Mizoram, a life-time tax at the amount specified in the corresponding column of the said part.

Provided that the rates of tax specified for transport vehicles shall not exceed the maximum specified in column (2) of the Schedule I in respect of the classes of motor vehicles fitted with pneumatic tyres specified in the corresponding entry in column (1) hereof;

Provided further that in respect of a chassis of motor vehicles passing through this State from a manufacturer to a dealer under temporary certificate of registration for a period not exceeding seven days, the rate of tax shall be one-twentieth of the payable for a quarter specified in column (2) of Schedule I.

Subs. By Act Bo.7 of 2011

4. Payment of tax and grant of licence.

(1) The tax levied ¹[under sub section 1 of section 3 of the Act] shall be paid in advance and in the manner specified in section 11 by the registered owner of the ² [transport vehicles] or any other person having possession or control thereof, at his choice either quarterly, half-yearly or annually on a licence to be taken out by him for that quarter, half-year or year, within fifteen days from the commencement of the quarter, half-year or year, as the case may be. Tax for a half-yearly licence shall not exceed twice and the tax for an annual licence shall not exceed four times the tax for a quarterly licence. The Government may grant such rebate as may be prescribed in case of half-yearly an annual licence.

(2) Notwithstanding anything contained in sub-section (1), no person shall be liable to pay tax in respect of a motor vehicle for a particular period, if the tax due in respect of that motor vehicles for that period has already been paid by some other person.

(3) Where a tax in respect of a motor vehicle is paid by any person for a particular period or if no such tax is payable therefore, the Licensing officer shall-

(a) grant to such person a licence, in such form as may be notified by the Government, to use the motor vehicles in any public place in the State during the said period; and

(b) record in the certificate of registration in respect of the motor vehicles for which such certificate is granted under the Motor Vehicles Act, and if no such certificate of registration is granted in respect of Motor Vehicles, in a certificate in such form as may be notified by the Government, that the tax has been paid or that no tax is payable in respect of the motor vehicles for the said period;

1. Subs. By Act No. 7 of 2011

2. Subs. By Act No. 7 of 2011

Provided that where a lumpsum tax is payable under this Act, payment of such tax by any person shall be recorded in the certificate of registration and no licence shall be granted to such person.

(4) Every licence granted under clause (a) of sub-section (3) shall be valid throughout the State.

(5) Notwithstanding anything contained in section 3 of sub-section (1), the Government may, by notification from time to time, direct that temporary licence for a period not exceeding thirty days at a time may be issued in respect of a motor vehicle of any class on payment of such tax, and subject to such condition as may be specified in such notification.

(6) No motor vehicle shall be used in any public place in the State at any time after the issue of notification under sub-section (1) of section 3, unless a licence permitting its use during such time has been obtained as specified in sub-section (1) or sub-section (5).

¹[(7) the owner of motor cycle, not being transport vehicle, being less than 15 years old, which is already registered in Mizoram and the tax in respect of which is paid annually under the Mizoram Motor Vehicle (Taxation) Act, 1996, shall, from the date of commencement of this Act, pay lifetime tax at the rate specified in part 'A' of Schedule II in lieu of the annual tax under that Act on the expiry of the period for which the annual tax under that Act has been paid.]

¹[(8) the owner of any motor car, not being transport vehicles being less than 15 years old, which is already registered in Mizoram and the annual tax in respect of which is being paid under the Mizoram

Motor Vehicles (Taxation) Act, 1996, shall, from the date of commencement of this Act, pay life-time tax at the rate specified in part 'B' of Schedule II, in lieu of annual tax under the Mizoram Motor Vehicle (Taxation) Act, 1996 (Act No. 5 of 1996) on the expiry of the period for which the annual tax as aforesaid has been paid.]

5. Display of licence on the motor vehicle and duty to stop it on demand by certain officers.

(1) No motor vehicles shall be used in any public place, unless the licence granted in respect thereof under clause (a) of sub-section (3) of section 4, or under sub-section (5) of that section, is displayed on the motor vehicles in such manner as may be notified by the Government.

(2) If the licence is not so displayed on the motor vehicles, the registered owner of the person having possession or control thereof shall be punishable with fine which may extend to one hundred rupees.

(3) Any officer of the Transport Department not below the rank of Enforcement Inspector or any police officer in uniform not below the rank of Sub-Inspector, or such other officer as may be prescribed may require the driver of any motor vehicles in any public place to stop that motor vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that a licence has been duly obtained in respect of such motor vehicles.

(4) Any person who willfully fail to stop a motor vehicle when required to do so by an officer under sub-section (3) or resists such officer, shall be punishable with fine which may extend to one hundred rupees.

6. Penalty for failure to pay.

If the tax due in respect of any motor vehicles has not been paid as specified in section 4, the registered owner or the person having possession or control thereof shall, in addition to payment of the tax due be liable to penalty which may extend to twice the quarterly tax in respect of the vehicle, to be levied by such officer, by order in writing and in such manner as may be prescribed.

Provided that if the lumpsum tax under this Act has not been paid the registered owner or the person having possession or control thereof shall, in addition to payment of the tax due, be liable to penalty which may extend to twice the lumpsum tax payable under sub-section (1) of section 4.

7. Recovery of tax, penalty of fine.

Any tax, penalty or fine due under this Act may be recovered by way of distraining or selling such Motor Vehicles or such accessories which are in the possession or control of the person liable to pay the tax, penalty or fine as the case may be.

8. Power to seize and detain motor vehicles in case of non-payment of tax.

Without prejudice to the provisions of section 6 and 7, where any tax due in respect of any motor vehicles has not been paid as specified in section 4, such officer as may be prescribed, may seize and detain the motor vehicles in respect of which the tax is due under this Act and for this purpose take or cause to be taken any steps he may consider necessary for the temporary safe custody of the vehicle, until the tax due in respect of the vehicles, is paid.

9. Exemption, reduction of other modification of tax.

(1) The Government may, by notification –

(a) grant an exemption, make a reduction in the rate or order other modification not involving an enhancement in the rate of the tax payable-

(i) by any person or class of person; or

(ii) in respect of any motor vehicles or class of motor vehicles or motor vehicles running in any particular area; and

(b) Cancel or vary such exemption, reduction or other modification.

(2) No motor vehicle other than Motor Vehicles belonging to the State Government or Government of India, shall be exempted from payment of tax if not specifically exempted by the State Government for certain periods not exceeding six months. Such exemption or reduction of tax; if any shall be notified in the official gazette.

10. Provisions of this Act not to apply to the motor vehicles designed and used solely for agricultural and mining purpose.

(1) Nothing in this Act shall apply to a motor vehicle registered in the name of the owner or occupier of any agricultural land or mine if such land is under his personal cultivation or if such mine is being worked personally by him and such motor vehicles is designed and used solely for carrying out agricultural or mining operations on such land or mine or within a distance of fifteen miles from the limits of such land or mine.

(2) Notwithstanding anything contained in sub-section (1), a tax at one hundred rupees per quarter shall be levied on any vehicles specified in sub-section (1), when the vehicle is not used solely for carrying out such agricultural or mining operations but is used by its registered owner for any other purpose of his own.

Explanation – I. For the purpose of this section, the expression “Agriculture Operation” shall mean tilling, sowing, harvesting, crushing of agriculture products or any other similar operation carried out for the purpose of agriculture but shall not include the transporting of persons, manure or materials for the purpose of agriculture or the transporting of agricultural products except when such transportation is made by the owner or occupier of the land for his own purpose, -

(a) Within a distance of fifteen miles from the limits of such land; or

(b) to or from the nearest market place irrespective of the distance of such market from the limits of such land.

Explanation – II. For the purpose of this section, “personal cultivation” means cultivation by a person of his own land and on his own account;

(a) by his own labour

(b) by the labour of any member of his family or

(c) by the servant on wages payable in cash or kind or both by hired labour under his personal supervision or under personal supervision of any of his relatives.

Explanation – III. For the purpose of this section, the expression “Mining Operation” means any operation undertaken for the purpose of mining any minerals.

11. Manner of payment of dues. Payment of every amount due under this Act shall be made in cash to the office of the Licensing Officer or in such other manner as may be prescribed.

12. Appeal:- Any person aggrieved-

(a) by an order of levy made under section 6

(b) by the seizure made under section 8 may, within a period of thirty days from the date of communication to him of the order of levy or the date of seizure, as the case may be, appeal to the State Government in such manner and so payment of such fees as may be prescribed.

13. Protection of Acts done in good faith. No suit, prosecution or other legal proceeding shall be instituted against any person for anything which is in good faith, done or intended to be done under this Act or under the rules made there-under.

14. Trial of offences. No court inferior to that of a First Class Magistrate shall try any offence punishable under this Act.

15. Procedure in certain cases.

(1) A Court taking cognizance of an offence punishable under sub-section (1) and under sub-section (2) of section 5, in so far as it relates to willful failure to stop a motor vehicle when required to do so by an officer, may state upon the summons to be served on the accused person that-

c. he may appear by pleader or in person, or

d. he may, by a specified date prior to the hearing of the charge plead guilty to the charge, by a registered letter addressed to the Court and remit to the Court such sum not exceeding five hundred rupees, as the Court may specify.

(2) Where an accused person pleads guilty and remits the sum specified by the court, no further proceedings in respect of the offence shall be taken against him.

16. Power to make rules.

(1) The Government may, by notification make rules for carrying out all or any of the purpose of this Act.

(2) In particular and without prejudice to the generally of the foregoing provision, such rules may provide for all or any of the following matters, namely:-

(a) levy of tax under section 3.

(b) payment of tax and grant of licence under section 4.

(c) penalty for failure to pay under section 6.

(d) Recovery of tax, penalty or fine under section 7.

(e) Exemption, reduction or other modification of tax under section 9.

(f) Any other matter relating to the provisions of this Act or for carrying out all or any of the purpose of this Act.

(3) Every rule made under this section shall, as soon as may be after it is made, be laid before the House of the State Legislature while it is in session for a total period of seven days which may be comprised of one session or in low successive sessions, and if, before the expiration of the session in which it is so laid or the session, immediately following the Legislative Assembly of Mizoram makes

any modification in the rule or the Legislative Assembly decides that the rules shall not be made, the rules shall thereafter have effect only in such modified form or be of effect as the case may be; so, however that any such modification of annulment shall be without prejudice to the validity of anything previously done under that rule.

¹**[17. Power to amend Schedules :** (1) The Government may, by notification in the official Gazette, increase or, as the case may be, decrease from time to time, the rate(s) specified in the Schedule I and Schedule II in relation to any motor vehicles.]

²[xxx]

(3) When a Schedule is so amended, any reference to the schedule in this Act shall be construed as a reference to such Schedule as so amended.

18. Power to remove difficulty. If any difficulty arises in giving effect to the provisions of this Act in consequences of the transition to the said provisions from the corresponding provisions of the Acts in force immediately before the commencement of this Act or otherwise, the Government may, after previous publications by order published in the Mizoram Gazette, make such provisions not inconsistent with the purposes of this Act, as appear to them to be necessary or expedient for removing the difficulty.

19. Repeal and Saving.

(1) On and from the commencement of this Act, the Assam Motor Vehicle Taxation Act, 1936 shall stand repealed.

(2) Notwithstanding such repeal, any action taken or purported to be taken under the Act so repealed shall be taken into account as action taken or purported to be taken under this Act.

1. Subs. By Act no.7 of 2011

2. Sub-section (2) omitted by Act no. 7 of 201

SCHEDULE – I
[See Section 3 (1)]
RATE OF TAX ON VEHICLES

	Description of Motor Vehicles	Annual Rate of Tax for each Motor Vehicle
	(1)	(2)
Group	Motor Vehicles fitted solely with pneumatic tyres	Rupees
I	Motor Vehicles (including tricycles) used for transport or haulage of goods or materials the registered laden weight of which:-	
(a)	Does not exceed one tonne.	Eight hundred only
(b)	Exceeds one tonne but does not exceed two tonnes.	One thousand five hundred only
(c)	Exceeds two tonnes but does not exceed four tonnes.	Two thousand five hundred only
(d)	Exceeds four tonnes but does not exceed six tonnes.	Three thousand five hundred only
(e)	Exceeds six tonnes but does not exceed eight tonnes.	Four thousand five hundred only
(f)	Exceeds eight tonnes but does not exceed nine tonnes.	Five thousand only
(g)	Exceeds nine tonnes but does not exceed ten tonnes.	Five thousand five hundred only
(h)	Exceeds ten tonnes.	The rates specified in (g) above plus five hundred for every one tonne or part thereof in

		addition to 10 tonnes
II	Motor Vehicles (including tricycles) plying intra-state for hire and used for the transport of passengers when:-	
(a)	Licensed to carry not more than two (exclusive driver).	Two hundred fifty only
(b)	Licensed to carry in all more than two but not more than four passengers (exclusive driver & conductor)	Eight hundred fifty only
(c)	Licensed to carry in all more than four passengers but not more than six passengers (exclusive driver and conductor)	One thousand five hundred only
(d)	Licensed to carry in all more than six passengers but not more than twelve passengers (exclusive driver and conductor)	Two thousand five hundred only
(e)	Licensed to carry in all more than twelve passengers but not more than eighteen passengers (exclusive driver and conductor)	Three thousand five hundred only
(f)	Licensed to carry in all more than eighteen passengers (exclusive driver and conductor)	The rates specified in (e) above plus one hundred twenty for every passenger in addition to eighteen passengers.

III	Motor vehicles (including tricycle) plying inter-states for hire used for the transport of passengers (Tourist Vehicles) when:-	
(a)	Licensed to carry in all more than two but not more than four passengers (exclusive driver & conductor)	One thousand only
(b)	Licensed to carry in all more than four but not more than six passengers (exclusive driver & conductor)	Two thousand only
(c)	Licensed to carry in all more than six but not more than twelve passengers (exclusive driver & conductor)	Three thousand only
(d)	Licensed to carry in all more than twelve but not more than eighteen passengers (exclusive driver & conductor)	Four thousand only
(e)	Licensed to carry in all more than eighteen passengers (exclusive driver & conductor)	The rates specified in (e) above plus one hundred fifty for every passenger in addition to eighteen passengers.

IV	Special Purpose : Transport vehicles like: Prime-mover, Tractor, Ambulance, Animal Ambulance, Mobile Workshop/ X-van, Mobile Canteen, Cash Van, Camper Van/ Trailer, Hearse, Fire-fighting vehicles, other special transport vehicles not specified elsewhere in this Schedule	
(a)	Unladen weight up to 500 kgs	Five hundred only
(b)	Unladen weight exceeding 500 kgs but less than 2000 kgs	Two thousand only
(c)	Unladen weight exceeding 2000 kgs but less than 4000 kgs	Three thousand five hundred only
(d)	Unladen weight exceeding 4000 kgs but less than 8000 kgs	Five thousand only
(e)	Unladen weight exceeding 8000 kgs	Seven thousand five hundred plus four hundred for every additional 500 kgs or part thereof above 8000 kgs
V	Articulate Trailers	
(a)	Gross Vehicle Weight up to 22600 kgs	Twelve thousand only
(b)	Gross Vehicle Weight exceeding 22600 kgs but less than 26400 kgs	Fifteen thousand only
(c)	Gross Vehicle Weight exceeding 26400 kgs but less than 36600 kgs	Twenty five thousand only

(d)	Gross Vehicle Weight exceeding 36600 kgs but less than 50000 kgs	Thirty thousand only
(e)	Gross Vehicle Weight above 50000 kgs	Thirty thousand plus five hundred for every additional GVW or part thereof above 50000 kgs
VI	Special Purpose: Non- Transport vehicles like: Fork lift, Vehicle/ Trailer fitted with equipment like Rig, Generator, Compressor etc., Crane mounted vehicles, Tractor, Trailer to carry personal effects, Tower wagons & Tree trimming vehicles, Tow – Trucks, Breakdown Van, Recovery vehicles etc., Imni bus for private use, Camper van/ trailer for private use, other special non-transport vehicles not specified elsewhere in this Schedule	
(a)	Unladen weight up to 500 kgs	Five hundred only
(b)	Unladen weight exceeding 500 kgs but less than 2000 kgs	Two thousand only
(c)	Unladen weight exceeding 2000 kgs but less than 4000 kgs	Three thousand five hundred only
(d)	Unladen weight exceeding 4000 kgs but less than 8000 kgs	Five thousand only
(e)	Unladen weight exceeding 8000 kgs	Seven thousand five hundred for every

		additional 500 kgs or part thereof above 8000 kgs
VII	Special Purpose: Non- Transport Vehicles:	
(a)	Invalid Carriage	Three hundred only
(b)	Three-wheeler for personal use	One thousand five hundred only

Schedule – I: Subs. by Act No. 7 of 2011

SCHEDULE-II
[See Section 3 (2)]

PART-A
LIFE-TIME TAX ON TWO-WHEELERS
(MOTOR CYCLES & SCOOTER)
(Not being Transport Vehicles)

(Less than 15 years old)

Sl. No.	Age of Vehicle	Upto 100 CC	Above 100 CC	Above 200 CC	Above 300 CC
1	New up to 1 year	1500	3000	4500	6000
2	Between 1 and 2 years	1400	2800	4200	5600
3	Between 2 and 3 years	1300	2600	3900	5200
4	Between 3 and 4 years	1200	2400	3600	4800
5	Between 4 and 5 years	1100	2200	3300	4400
6	Between 5 and 6 years	1000	2000	3000	4000
7	Between 6 and 7 years	900	1800	2700	3600
8	Between 7 and 8 years	800	1600	2400	3200
9	Between 8 and 9 years	700	1400	2100	2800
10	Between 9 and 10 years	600	1200	1800	2400
11	Between 10 and 11 years	500	1000	1500	2000
12	Between 11 and 12 years	400	800	1200	1600
13	Between 12 and 13 years	300	600	900	1200
14	Between 13 and 14 years	200	400	600	800
15	More than 14 years	100	200	300	400

PART-B
[See Section 3 (3)]
PART-A
LIFE-TIME TAX ON MOTOR CARS
(Not being Transport Vehicles)

(Less than 15 years old)

Sl. No .	Age of Vehicles	Engine Capacity (in CC)				
		Upto 800cc	Between 801-1000	Between 1001-2000	Between 2001-3000	Above 3000
1	2	3	4	5	6	7
1	New up to 1 year	11250	12750	15000	17250	19500
2	Between 1 and 2 years	10500	11900	14000	16100	18200
3	Between 2 and 3 years	9750	11050	13000	14950	16900
4	Between 3 and 4 years	9000	10200	12000	13800	15600
5	Between 4 and 5 years	8250	9350	11000	12650	14300
6	Between 5 and 6 years	7500	8500	10000	11500	13000
7	Between 6 and 7 years	6750	7650	9000	10350	11700
8	Between 7 and 8 years	6000	6800	8000	9200	10400
9	Between 8 and 9 years	5250	5950	7000	8050	9100
10	Between 9 and 10 years	4500	5100	6000	6900	9800
11	Between 10 and 11 years	3750	4250	5000	5700	6500
12	Between 11 and 12 years	3000	3400	4000	4600	5200
13	Between 12 and 13 years	2250	2550	3000	3450	3900
14	Between 13 and 14 years	1500	1700	2000	2300	2600
15	More than 14 years	750	850	1000	1500	1300

Schedule-II: Subs. by Act No. 7 of 2011