

Dated Aizawl, the 30th August, 2024

NOTIFICATION

No.J.19011/2/2020-TAX/Part-II: In exercise of the powers conferred by section 81 (1) of the Mizoram Value Added Tax Act, 2005 (Act No. 1 of 2005), the Government of Mizoram hereby makes the following rules further to amend the Mizoram Value Added Tax Rules, 2005, namely:-

1. **Short title, extent and commencement.-** (1) These rules may be called the Mizoram Value Added Tax (Amendment) Rules, 2024.
(2) It shall have the like extent as the principal rules.
(3) They shall come into force on the dated of publication in the official gazette.
2. **Insertion of Rule 17A.-** In the Mizoram Value Added Tax Rules, 2005 (hereinafter referred to as the principal rules, after rule 17, the following rule 17A shall be inserted as follows, namely:-

“17A (1) Every registered dealer shall, in addition to the VAT return furnished by him in **Form 5** under Rule 17, furnish the details of Cess levied for **Social Infrastructure and Services** and **Road Maintenance** in Section C of the said Form.

(2) The Cess shall be deposited in a separate, distinct and exclusive Head of Account to be created.

(3) Budget provisions shall be made and shown separately under the expenditure Heads of Account of the Departments concerned with the activities related to Social Infrastructure and Services and Road Infrastructure.

(4) All the projects proposed should have concurrence/approval of the concerned Line Department in the State Government which will operationalized and maintain the project after its completion.

(5). Departments will submit their proposals to Finance Department to sanction projects out of respective cess funds.

(6) **Road Maintenance Cess** will be utilized fully by the Mizoram Road Fund Board for maintenance of various roads.

(7) **Social Infrastructure and Services Cess** shall be utilized for following purposes. This list is not exhaustive is only indicative.

(a) Human resources development infrastructure: Construction of Schools, additional classrooms, hostels, computer literacy centres/digital education centres, science laboratories in schools, basic support infrastructure, drinking water units, toilets in schools, slow learner centres, Degree Colleges, higher institutes of technical studies such as Medical, Nursing Colleges, Agriculture Colleges, etc.

(b) Development of Wellness infrastructure: Hospitals, Additional facilities in hospitals, Primary Health Centres (PHC), Community Health Centres (CHC), Sub-Health Centres (SHC), Diagnostic Centres, Nutrition Rehabilitation Centre, Wellness Centres, AYUSH Dispensaries and Hospitals, etc.

(c) Skill development: Skill development centres, ITI, Polytechnics, Hunar Hubs etc. as well as Physical infrastructure facilities relating to arts, crafts, skills, heritage, and tourism etc.

(d) Women Centric Projects: Working Women Hostels, Girls schools including Residential schools, Girls' Colleges, Girls' polytechnics/ITs, Girls hostels, Maternity wards, etc.

3. **Substitution of Form 5.-** For Form – 5 of the principal rules shall be substituted with enclosed Annexure-I

Sd/- S.M. ALI
Secretary to the Govt. of Mizoram,
Taxation Department
Mizoram : Aizawl

Memo No.J.19011/2/2020-TAX/Part-II : Dated Aizawl, the 30th August, 2024.

Copy to : -

1. P.S. to Governor, Mizoram.
2. P.S. to Chief Minister, Mizoram.
3. P.S. to Speaker/ Deputy Speaker/Ministers/Leader of Opposition/Minister of State, Mizoram.
4. Chief Executive Member, MADC/LADC/CADC.
5. Sr. P.P.S. to Chief Secretary, Government of Mizoram.
6. All Administrative Departments, Government of Mizoram.
7. All Heads of Department, Government of Mizoram.
8. Commissioner of State Tax, Mizoram.
9. Controller, Printing & Stationeries Department with 6 (six) spare copies for publication in the Mizoram Gazette Extra Ordinary.
10. All Deputy Commissioners of State Tax (Zonal Officers), Mizoram.
11. Guard file.



(LALTHAWMMAWIA)
Deputy Secretary to the Government of Mizoram,
Taxation Department.

ANNEXURE-I

THE MIZORAM VALUE ADDED TAX RULES, 2005

RETURN FORM

FORM – 5

(See Rule – 17 & 17A)

SECTION – A

RETURN PERIOD				TAX PAYER'S IDENTIFICATION NUMBER (TIN)	
	Date	Month	Year	VAT	
From					
To				CST	

General Information

RR No.	
01.	Trade Name
02.	Address of Dealer
03.	Style of business
04.	Type of Return

SECTION - B

	Particulars	Value (Rs)		
05.	Gross Turnover including Sales Tax			
Less :				
06.	Amount of tax included in Sales			
07.	Other allowable reduction/deduction			
08.	Total Deduction (06 + 07)			
09.	Taxable Turnover of Sales (05 – 08)			
10.	Break up of Taxable turnover of sales (09) and tax at different rates :			
	Description of Goods	Rate of Tax	Value (Rs)	Tax (Rs)
11.	High Speed Diesel			
12.	Motor Spirit			
13.	Petroleum Crude			
14.	ATF			
	Sale other than above			
15.	Natural Gas			
16.	Alcohol			
	TOTAL			
17.	Break up turnover of Purchase :			
	Description of Goods	Rate of Tax	Value (Rs)	Tax (Rs)
18.	High Speed Diesel			
19.	Motor Spirit			
20.	Petroleum Crude			
21.	ATF			
	Sale other than above			
22.	Natural Gas			
23.	Alcohol			

24. Break up of Taxable turnover of stock at different rates:							
	Name of Goods	Rate of Tax	A. Opening stock	B. Add: Total purchase during the period	C. Less: Purchase value of sales during the period	D. Less: Goods returned, loss or damage	Closing stock (A+B-C-D)
25.	High Speed Diesel						
26.	Motor Spirit						
27.	Petroleum Crude						
28.	ATF						
	Sale other than above						
29.	Natural Gas						
30.	Alcohol						

SECTION C

Part – I : Social Infrastructure and Services Cess

31.	Product Name	Rate of Cess	Total Sales in Lts.	Cess Payable
a.	Motor Spirit			
b.	High Speed Diesel			
c.	TOTAL CESS PAYABLE			

Part – II : Road Infrastructure Cess

32.	Product Name	Rate of Cess	Total Sales in Lts.	Cess Payable
a.	Motor Spirit			
b.	High Speed Diesel			
c.	TOTAL CESS PAYABLE			

SECTION - D

33.	Gross VAT for current period	
34.	Add: Social Infrastructure and Services Cess	
35.	Add: Road Infrastructure Cess	
36.	Less: Rebate @ 0.5% under Rule 18(2)	
37.	Less: excess payment brought down from previous period	
38.	Net Amount payable for current period (33)+(34)+(35)-(36)-(37)	
39.	Interest payable, if any	
40.	Total Amount payable during the period (38)+(39)	
41.	Payment challan No., & Date	
42.	Excess payment, if any (carried forward to next period)	

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

Place : _____
Date : _____

Signature : _____
Full Name : _____
Status : _____