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No. MADC.1/2025/GAD(TW)
MARA AUTONOMOUS DISTRICT COUNCIL
GENERAL ADMINISTRATION AND CONTROL DEPARTMENT
(TAXATION WING)

Dated Siaha, the 6th May, 2025

OFFICE MEMORANDUM

Subject: Operational Guidelines (Roles and Functions) of Taxation Wing

In order to augment the quantum and ensure proper management of internally generated revenue (own-revenue receipts) of the Mara Autonomous District Council(MADC), a dedicated Taxation Wing has been formally established within the ambit of General Administration and Control Department vide **Notification No. D.12011/1/2023-GAD of 27.06.2024**. To facilitate seamless operation, well-defined responsibilities, and efficient workflow within the newly established wing, and to further minimize any operational overlaps within various departments of the Mara Autonomous District Council, specific roles and functions have been delineated as mentioned under.

1. Roles of Taxation Wing:

- i. **Collection and consolidation of own revenue receipts:** Ensure efficient collection and consolidation of Council's own revenue receipts, facilitating prompt deposit of such revenue into the Personal Ledger Account.
- ii. **Implementation of tax policies:** Enforce tax laws and regulations as per the Mara Autonomous District Council's policy, specifically, 'The Lakher District Council (Profession, Trades, Callings and Employment Taxation) Regulation, 1973 and other such related regulations as determined by the Executive Committee of the Mara Autonomous District Council.

- iii. **Compliance enforcement:** Monitor taxpayers, tax collectors and tax agents to prevent tax evasion and fraud.
- iv. **Education and assistance of taxpayer:** Educate and facilitate awareness programs on tax obligation to the general public, including providing support for filling returns, if any.
- v. **Regulation and oversight:** Supervise tax-related entities (individuals, businesses, tax agents, etc.) to ensure adherence to applicable laws.
- vi. **Advisory role:** Advise the Executive Committee of the Mara Autonomous District Council on matters related to taxation and other own revenue receipts of the Council.

2. Functions of Taxation Wing:

- i. **Assessment and processing of own revenue receipts:** Receive and process own revenue receipts from various departments, ensuring accurate and timely deposits of such revenue into the Mara Autonomous District Council's Personal Ledger Account.
- ii. **Assessment and processing of taxes:** Assess and collect taxes such as Profession Tax, Entertainment Tax, etc., including verification and assessment of liabilities on such receivable taxes.
- iii. **Audit and Investigation of own revenue receipts:** Conduct audits and investigation to detect discrepancies or frauds relating to own revenue receipts of the Council, including investigation on evasion of tax and take legal action against such individuals, businesses or tax agents.
- iv. **Classify and codify the sources of own revenue receipts:** Classify and codify various sources of own revenue receipts of the Mara Autonomous District Council, assigning and allotting relevant heads of account for different sources of revenue as per their relevancies and objectives.

- v. **Formulation of laws relating to tax:** Formulate and draft tax-related regulations and rules within the powers conferred under the Sixth Schedule to the Constitution of India.
- vi. **Data management and technology integration:** Maintain taxpayer database and implement digital system such as tax portal, e-filing, online revenue payment system, point of sale (POS) device, etc.
- vii. **Public awareness and outreach:** Conduct seminars, workshops and campaign to ensure and improve voluntary compliance.


The above-mentioned delineated roles and functions will remain in force until further notice or modification.

Sd/- K. Vanlalliana
Executive Secretary
Mara Autonomous District Council
Siaha

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Executive Secretary
Mara Autonomous District Council
Siaha