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NOTIFICATION

No. C.31012/22/2025-DC&MA(M), the 12th March, 2025: In pursuance of paragraph 11of the Sixth Schedule to the Constitution of India, the following Regulation passed by the Mara Autonomous District Council which has received approval of the Governor of Mizoram on 03.03.2025 is hereby published for general information, namely:-

"THE MARA AUTONOMOUS DISTRICT COUNCIL (MARKET AND SALE TAXES) REGULATION, 2024"

Zodingpuii
Secretary to the Govt. of Mizoram,
District Council & Minority Affairs Department.

THE MARA AUTONOMOUS DISTRICT COUNCIL (MARKET AND SALE TAXES) REGULATION, 2024

A REGULATION

to provide for the levy and collection of taxes on goods and commodities brought to the markets for sale, and also to regulate and control Markets within the area of the Mara Autonomous District.

WHEREAS it is expedient to impose taxes on goods and commodities on sale, and Markets within the Mara Autonomous District Council area.

AND WHEREAS Paragraph 6, sub-paragraph (1) and clause (c) of sub-paragraph (3) of paragraph 8 of the Sixth Schedule to the Constitution of India empower the Mara Autonomous District Council to make Regulations for control of Markets, and also to regulate and control the collection and levy of taxes on goods and commodities brought into markets within the said District Council area.

Now, therefore, in exercise of the said power and other powers enabling it in that behalf, the Mara Autonomous District Council is pleased to make the following Regulations in the Seventy-fifth Year of Republic of India as follows:-

1. **Short Title, Extent and Commencement** :
   (1) This Regulation may be called the Mara Autonomous District Council (Market and Sale Taxes) Regulation, 2024.
   (2) It extends to the whole area of the Mara Autonomous District Council
   (3) It shall come into force on and from its publication in the Official Gazette of Mizoram

2. **Interpretations** : In these Regulations, unless there is anything repugnant in the subject or context:-
   (a) "District Council" means the Mara Autonomous District Council.
   (b) "Executive Committee" means the Executive Committee of the Mara Autonomous District Council.
   (c) "Concerned Authority" means the Executive Committee or Executive Member of concerned department or concerned department in its behalf duly authorized by the Executive Committee of the District Council to deal with the provisions of these Regulations.
   (d) "Authorized Officer" means an Officer duly authorized by the Executive Committee of the District Council in writing to deal with any of the provisions of these Regulations.
   (e) "Market" means and includes the market building, hut or shed established and maintained by the District Council

or any such building as may be established by the firm, company or factory, etc. as go-down, storage house, etc. wherein business and trade transaction may be carried on or any other public places or appointed places within the District Council area and used by a group of more than five (5) persons or otherwise with or without the permission of the District Council for selling goods and commodities as the case may be.

(f) "Goods and Commodities" shall mean and include anything both edible and inedible goods and commodities including meat, vegetable, etc. brought to the market for sale but shall not include items for which fees or royalties have been paid under the Lakher Autonomous District Forests Act 1981 as may be amended from time to time or any other law, rules or regulations in force in this behalf within the District Council area.

(g) "Seller" means and includes hawker, vendor, seller, butcher etc. and any person carrying on either personally or through any other person, the business of selling any goods and commodities whether wholesale or retail in and within the market or market premises.

(h) "Lessee" means the settlement holder of a market for a special period ordinarily not exceeding one year.

(i) "Slaughter house" includes a place, house, hut or shed constructed or appointed by the Executive Committee or Concerned authority for slaughtering animals for sale in the market.

(j) "Licence" means a Licence to be held by a person under the Seal of the District Council for the purpose of trade and business within the market premises of the District Council area.

(k) "Occupier" means and includes any person or group of persons occupying or using any market or shed with the permission of the Executive Committee or Concerned authority for such terms and conditions as the case may be prescribed from time to time.

(l) "Sale tax" means and includes all taxes payable by the seller(s) under this Regulation from sale of goods and commodities within the market premises.

3. **Goods and Commodities to which this Regulation applies** : This Regulation shall apply only to those goods and commodities, edible or inedible brought to the market for sale.

4. **Control of trade within market premises** : No person shall carry on whole-sale or retail-trade or business or any trade within the market premises except a licence issued in that behalf by the concerned Authority or

an Officer of the District Council duly authorized by the Executive Committee under the provisions of this Regulation or rules made there-under if any:

Provided that such licence shall not be refused to a trader who has been carrying such business within the District since before the commencement of this regulation;

Provided further that if such licence is refused, the ground of refusal shall be recorded in writing after giving the applicant an opportunity of being heard or showing cause thereof as the case may be.

5. **Application for Licence** :

(1) Any person desiring to carry on any trade or business by himself or by any other person on his behalf within the market premises maintained by the District Council may submit an application for the grant of licence to the Executive Committee or concerned authority in a prescribed form.

(2) Every application under sub-section (1) shall be made in such form which may be obtained from the concerned Department on payment of not less than Rs. 50/- per form, and shall contain such particulars as may be prescribed from time to time by the concerned authority in **Appendix - A.**

(3) Applicant should be bonafide resident of the District by birth or decent, and may also include a person born on or before 29th April, 1972 within the defunct Pawi-Lakher regional Council.

6. **Grant of licence** :

(1) On receipt of an application for the grant of a licence under section 5, the Executive Committee, after holding such enquiry as it deems fit may or may not grant a license to the applicant having regard to the following factors, namely:-

a) the experience and expertise of the applicant with respect to the trade for which the application for the licence has been made;

b) the antecedents of the applicants;

c) the general ability and standing of the applicant in the trade for which the application for a licence has been made;

d) such other relevant factors as the circumstances of the case may require.

(2) Every license granted under this section shall be depending upon trade, on payment of such licence fees

which shall not be less than Rs. 1,000 /- (Rupees One Thousand) for vegetable sellers, and not less than Rs. 3,000 (Rupees Three Thousand) only/- for any other trade or business as may be fixed and prescribed by the Executive Committee, by official order or notification from time to time.

(3) Every license granted under this section shall be for a definite period as may be prescribed in the licence as shown in **Appendix - B** having regard to the nature of the trade for which the application for the license has been made, and shall be subject to such conditions and in such form and shall contain such particulars as may be prescribed by the concerned authority from time to time.

(4) The Executive Committee or concerned authority in its behalf may on sufficient reasons, issue a **Temporary/ Seasonal Trade licence** or such other licence as the case may be for any trade in such form and manner containing such particulars on payment of not less than Rs. 1,000/- (Rupees One Thousand) only /- or as may be fixed from time to time by the concerned authority by official Order or Notification with the words **Temporary/Seasonal Trade Licence etc,** clearly appearing therewith as shown in **Appendix - C.**

7. **Renewal of licence** : Where a license has been granted under Section 6 for any definite period, and the same has not been revoked or cancelled for any reason under this Regulation, such license may, on an application made by the licensee in such form and manner as may be prescribed by the concerned authority, be renewed by the Executive Committee or the concerned authority in its behalf for such period and on payment of such fees not exceeding the fees payable for the licence under sub-section (2) of section 6 as may be prescribed by the concerned authority from time to time by official Order or Notification in accordance with the provisions contained under Section 6 of this Regulation.

8. **Control and fixation of prices, and quantities which may be held or stored** :

(1) The Executive Committee or the concerned authority in its behalf may, by official Notification or official Order fix in respect of any Goods and Commodities, edible or inedible as the case may be, brought to the Markets for sale, and may order or direct:-

(a) The Price or rate which may be charged by a seller/ sellers per kilogram in case of meat of any kind or solid articles etc. and litre in case of liquid items etc. and bundle or piece etc. (in case of vegetable and such

other items/articles) or per any other weighment or measurement etc, as the case may be.

(b) The quantity which may at a time be possessed or stored in the market by the seller(s) taking into account the benefit, health and welfare of the general public.

(c) The particular time and days at or on which the transaction or business in the Markets shall be carried on.

(d) Any other control, restriction and fixation of tax or rates in respect of all kinds of goods and commodities, articles or items etc. as may be prescribed from time to time by Official Order or Notification for the welfare, benefit and well-being of the General Public.

(2) The Executive Committee or the concerned authority may fix different prices or rates and quantities in respect of any goods and commodities under this Regulation for different localities or areas within the District on good ground and in such case, the reason thereof must be recorded in writing.

9. **Restrictions on Sale and Refusal to sell** : (1) No seller shall:-

(a) Sell, agree to sell, offer for sale, or otherwise dispose of to any person, any goods and commodities, at a rate exceeding the maximum retail price (MRP) if any, or any such rate as may be fixed by the Executive Committee or concerned Authority in its behalf in exercise of power vested to it if any, under sub-section (1) of Section 8 of this Regulation.

(b) Unless, previously authorized to do so by the Executive Committee or Concerned Authority in this behalf, without sufficient cause refuse to sell to any person, any goods and commodities in his possession within the market premises.

Explanation: The possibility or expectation of obtaining a higher price for goods and commodities at a later date shall not be deemed to be a **sufficient cause** for the purpose of this section.

10. **Procedures for collection, fixation and control of taxes payable under this Regulation** : (1) The Executive Committee or concerned authority may from time to time, by Official Notification or Order collect, fix and control the amount of taxes payable by the seller(s)/traders of the market, and may also prescribe the manner in which taxes are to be levied and collected.

(2) In exercise of the power vested to it by sub-section (1) of

this Section, the Executive Committee or concerned Authority may:-

(a) levy and collect taxes from any seller or sellers as the case may be, carrying on the business of selling goods and commodities in the market;

(b) exempt certain seller or sellers from payment of taxes on sufficient and reasonable grounds.

(3) The amount of taxes payable per day by the seller or sellers under this Regulation shall not be less than Rs. 10/- for the Seller of Vegetables, and not less than Rs. 50/- for Butchers etc. which may be increased or decreased by Official Notification or Official Order by the Executive Committee or Concerned Authority in this behalf from time to time as may deem fit, proper and reasonable.

(4) The provision of sub-section (3) of this section shall not be applicable to the settlement holder of a market if any, referred to as 'Lessee' in clause(h) of Section 2 of these Regulations.

(5) The levy, collection and payment of taxes under this Regulation shall be on such day and date on which the seller or sellers as the case may be, come to the market for selling goods and commodities.

(6) The payment of taxes under this Regulation shall be on daily basis, except on sufficient and reasonable grounds, and in such case, it shall be extended up to 6 days in whole in week days or as may be prescribed by the concerned authority.

(7) Where there are more than one persons, collectively selling the particular goods and commodities, each person or seller shall be liable individually to pay an equal amount which is payable under these Regulations.

(8) The taxes payable on holiday or any other exceptional day shall be liable to be levied or collected on the first day or on such day on which they subsequently become liable.

(9) The Executive Committee or concerned Authority shall be competent to confiscate and forfeit any goods or commodities offered for sale outside market area and may impose such amount as fine, and may also collect and levy additional taxes as may deem fit and appropriate from goods and commodities imported from foreign countries subject to quality and quantity of goods etc.

10) The Executive Committee may, if found necessary for the better management of the Market, settle or lease any market by public auction for a lease of such market for a

specific period as may be fixed by Official Order or Notification in such form and manner at such rate as may be prescribed from time to time by the Executive Committee or concerned authority in its behalf.

11. **Cash memorandum to be given of taxes** : This Section provides that:-

(1) Every Officer duly authorized by the Executive Committee or Concerned Authority in this behalf, collecting taxes shall in all cases give a cash memorandum or a copy of receipt thereof, containing particulars of the transaction.

(2) The Executive Committee or Concerned Authority may by Notification in the Official Notification or Order prescribe the particulars to be contained in any such memorandum from time to time.

12. **Process of complaint and cognizance thereof** : (1) The Executive Committee or concerned Authority may:-

(a) on its own motion or on a complaint being filed before it by an authorized Officer collecting taxes, initiate such action or proceeding against the seller or sellers as the case may be, and make such order or direction as deems fit and proper.

(b) on its own motion or on a complaint being filed before it by the concerned party or parties, as the case may be initiate such action or proceeding against the Offender or defaulter if any, and pass an order as deems fit and proper.

(2) A complaint, if any under this section shall without unnecessary delay be filed before the Executive Committee or concerned authority within a period of 30 days, and no complaint shall in any case be entertained beyond the prescribed period of 30 days from the date of occurence of such offence if any.

13. **Power of the Executive Committee to fix rate of goods and commodities** : (1) The Executive Committee shall also be further competent to fix the rate of goods & commodities mentioned in the Schedule appended to this Regulations.

(2) The Executive Committee may, by Official Order or Notification for the same purpose under sub-section (1):-

a) include any other commodities in the Schedule;

b) exclude any other commodities from the Schedule.

14. **Penalties** : Whosoever:-

(1) Fails to comply with or contravenes any of the provisions of this Regulation shall be liable to be punished with a fine

of not less than Rs. 1000/- (Rupees One Thousand) only/-, and on repetition of such contravention under this Regulation, such amount of fine shall not be less than Rs. 3000/- (Rupees Three Thousand) only/-, and may also entail confiscation of goods and commodities in his/her possession as may find fit and appropriate by concerned authority.

(2) Being a seller or sellers willfully neglects or refuses to pay tax or fails to comply with any direction or order made under this Regulation shall be punishable with a fine which shall not be less than Rs.1000/- (Rupees One Thousand) only/- which may be increased or decreased from time to time by the Executive Committee by Official Notification or Order, and may also be liable to be punished to the extent of confiscation of goods and commodities in his/her possession as may deem fit.

(3) Obstructs an Officer duly authorized by the Executive Committee or concerned Authority from discharging his official duty shall be liable to be punished with a fine which shall not be less than Rs. 2000/- which may be increased or decreased from time to time by the Executive Committee by Official Notification or Order.

15. **Confiscation and forfeiture** : If any person is fined for contravention of any of the provision of this Regulation, the Executive Committee or the concerned authority in this behalf may confiscate and forfeit, the goods and commodities in his possession and dispose of the same in the manner deems fit and proper within a period of Three Months which may extent to Six Months in certain case on reasonable grounds and the reason thereof should be recorded in writing in such case of extension, if any.

16. **Rule making Power** :

1) Subject to the provisions of sub-section (2) of this section, the Executive Committee may make rules for carrying out any of the provisions of this Regulation.

2) In particular and without prejudice to the generality of the foregoing powers, such rules may for-

   a) the management of markets ;

   b) the fixation of tolls, taxes or revenue leviable in a market ;

   c) the collection and credit of all tolls and revenue due to the District Council ;

   d) the terms and conditions of the lease Agreement between the Executive Committee and the lessee or ;

   e) any other matters as may find reasonable and

necessary by the Executive Committee from time to time as the case may be.

17. **Appeal** : Any order passed, direction made or fine imposed under this Regulation by any concerned Authority or Officer shall be appealable to the District Council Courts, and the decision of such District Council Courts shall be final in this respect for the administration of justice in the District Council area.

18. **Miscellaneous Provisions** :

1) All types of Markets within the District Council area shall be under the control and management of the District Council subject to the provisions contained in sub-section (10) of Section 10 of this Regulation.
2) The Executive Committee shall have the power to sanction establishment of any market within the District Council area.
3) The Executive Committee shall further be competent to fix the market day or days in a week for all or any of the markets in the District Council area.
4) The Executive Committee shall also be competent to close down any particular market or group of markets or all the markets within the District Council area on special occasion etc, in the public interest for any specific period as may find necessary and reasonable.
5) No person, company, firm or Governmental agency or department shall, without prior approval of the District Council, start or open any new Market, business place or centre within the District Council area.
6) The concerned authority may notify the date, hour and place whenever it deems necessary for the collection of market revenue through public notification or by official order.
7) The concerned authority shall have the power to cancel any bid which is already accepted for default of payment of amount due and re-auction or accept another bidder.
8) The concerned authority shall have the power to surplus the bidding amount up to 10% percent in case of failure of timely payment by the bidder.
9) The concerned authority shall also have the power to make arrangement for the collection of market revenue without calling public auction if find it necessary.
10) Any collector appointed shall submit or pay the revenue amount collected within stipulated period as may be prescribed by the concerned authority.
11) No person shall keep, stock or sell any articles prohibited

by the Executive Committee or concerned authority in its behalf.

12) Any person to whom the right of collection of revenue is accorded, shall in no way sub-let his right to any other person.

13) The Executive Committee of the MADC shall have the power to make any order and may authorize designated officer to take charge of the market.

14) Any officer authorized by the Executive Committee for the purpose of this Regulation for any market shall be responsible for smooth and efficient functioning of the market concerned.

19. **Repeal and Saving** : 1) The Lakher District (Market) Regulation, 1977 is hereby repealed.

2) Notwithstanding such repeal, all action taken, order passed or direction made under such repealed Regulation shall be deemed to be taken, passed and made under the corresponding provisions of this Regulation, and also that the provisions of this Regulation shall be in addition to and not in derogation of any other law for the time being in force, if any in the District Council area regulating any of the matters dealt with in this Regulation.

APPENDIX – A

[see section 5 (2)]

Application form of Licence

1. Full Name of the Applicant : _____
2. Age /Date of Birth. : _____
3. Father / Husband Name. : _____
4. EC Voter Identity Card : _____
   (attested photocopy
   to be attached).
5. Permanent Address. : _____
6. Trade/business address. : _____
7. In case of Pvt. Ltd company/firm etc,furnish the following documents.
   1) Registration Certificate.
   2) Memorandum of Article or Association.
   3) List of share holders, if any.
8. Have you ever been convicted by : Yes/No
   any court of law for committing
   unlawful activities.
   If yes, give details : _____

9. **Specified goods or commodities:**

Sl/ No	Name of Items	Sl/ No	Name of Items	Sl/ No	Name of Items
1		16		31	
2		17		32	
3		18		33	
4		19		34	
5		20		35	
6		21		36	
7		22		37	
8		23		38	
9		24		39	
10		25		40	
11		26		41	
12		27		42	
13		28		43	
14		29		44	
15		30		45	

10. Investment amount required : _____

11. Anticipated time to start the trade/firm : _____

Undertaking

I/We do hereby solemnly affirm that the information given above is true and correct to the best of my/ our knowledge and behalf.

I/We do hereby undertake to abide by all the terms and condition of trade licence if issued to me/us and also undertake the same in case of expiry of lease agreement without further extension of the lease or as the case may be.

Date : _____

Place : _____

Signature of the Applicant(s)

APPENDIX – B

[see section – 6 (3)]

TRADE LICENCE

Trade Licence No. _____ of _____

This is to permit Shri / Smt _____

Son / Daughter / Wife of _____

Resident (s) of Village / Town / City _____

P.S _____ P.O _____ District _____.

To trade in the goods and commodities specified below and for the period of one year from 1st April, 20 _____ to 31st March, 20 _____. The trade shall be carried on in Village/Town/ Locality/Area _____ and in _____ Areas (Specified location to be mentioned). The licenced trader shall strictly comply with the provisions of the Mara Autonomous District Council (Market and Sale Taxes) Regulation, 2024 and non-compliance of any of the provisions of this Regulation and the terms and conditions if any, of the licence, the licence may be cancelled as per the provisions of this Regulation. The licence covers only one business establishment and for only one specified location. For opening any branch or premises for trade at any other places, a separate and fresh licence shall be required.

1. Name of the goods and commodities:
   _____
   _____
   _____
   _____

2. Investment of _____ Rupees in permitted.

3. Certified that the trader has deposited the amount specified by concerned authority as license fee vide Receipt No. _____ date ____, 20 ____.

   Place : _____

   Date : _____

Signature of Issuing Authority with Seal.

APPENDIX – C

[see section – 6 (4)]

TEMPORARY/SEASONAL TRADE LICENCE

Temporary/Seasonal Trade Licence No. _____ of _____

This is to permit Shri /Smt _____
Son/Daughter/Wife of _____
Resident (s) of Village/Town/City _____
P.S _____ P.O _____ District _____.

To trade in the goods and commodities specified below and for a period from _____ to _____. The trade shall be carried on in Village/Town/Locality/Area _____ and in _____ Areas (Specified location to be mentioned). The licenced trader shall strictly comply with the provisions of the Mara Autonomous District Council (Market and Sale Taxes) Regulation, 2024 and non-compliance of any of the provisions of this Regulation and the terms and conditions if any, of the licence, the licence may be cancelled as per the provisions of this Regulation. The licence covers only one business establishment and for only one specified location. For opening any branch or premises for trade at any other places, a separate and fresh licence shall be required.

1. Name of the goods and commodities:
   _____
   _____
   _____
   _____

2. Investment of _____ Rupees in permitted.

3. Certified that the trader has deposited the amount specified by concerned authority as license fee vide Receipt No. _____ date ____ , 20 ____ .

   Place : _____
   Date : _____

Signature of Issuing Authority with Seal.

SCHEDULE

[see section – 13 (1)]

1	Potatoes	15	Betel nut/leaf	29	Cement
2	Onions	16	Bean of all kind	30	Electronic goods
3	Masur dal	17	Cold / hot drinks	31	
4	Chillies of any kind	18	Eggs of all kind	32	
5	Meat of any kind	19	Noodles	33	
6	Salt	20	Chips	34	
7	Sugar	21	Wheat produces	35	
8	Tea-leaves	22	Waiwai etc.	36	
9	Vegetable of any kind	23	Chillis etc.	37	
10	Oil, edible/inedible	24	Sweets	38	
11	Tomatoes	25	Iron & steel products	39	
12	Rice of any kind	26	Nylon products	40	
13	Fruits of all kind	27	Woollen products	41	
14	Badam, any kind	28	Wires of any kind	42	

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