



# The Mizoram Gazette

## EXTRAORDINARY

### Published by Authority

RNI No. 27009/1973

VOL - LIII Aizawl, Friday 31.05.2024 Jyaishta 10, S.E. 1946, Issue No. 341

#### NOTIFICATION

**No. A.12018/16/2021-P&AR(GSW), the 30<sup>th</sup> May 2024:** In exercise of the powers conferred by the proviso to article 309 of the Constitution and in supersession of the **A.12018/16/2013-P&AR(GSW)** notified in Mizoram Gazette extraordinary issue number 370 Dated 07.06.2019 in so far as they relate to the post of **a) Commissioner of State Tax b) Additional Commissioner of State Tax c) Joint Commissioner of State Tax d) Deputy Commissioner of State Tax and e) Assistant Commissioner of State Tax** except as respects things done or omitted to be done before such supersession, the Governor of Mizoram hereby makes the following rules regulating the method of recruitment to the post(s) of **a) Commissioner of State Tax b) Additional Commissioner of State Tax c) Joint Commissioner of State Tax d) Deputy Commissioner of State Tax and e) Assistant Commissioner of State Tax** under **Taxation Department, Government of Mizoram, namely:-**

1. Short title and commencement.-
  - (1) These rules may be called the Mizoram Taxation Department (Group 'A' posts) Recruitment Rules, 2024
  - (2) They shall come into force from the date of their publication in the Official Gazette.
2. Application.- These rules shall apply to the post(s) specified in Column I of Schedule annexed to these rules.
3. Number of posts, classification and Level in Pay Matrix.- The number of the said post(s), classification and Level in pay matrix or pay scale attached thereto shall be as specified in Column 2 to 4 of the said Schedule.
4. Method of recruitment, age limit and other qualifications.- The method of recruitment, age limit, qualifications and other matters relating to the said post shall be as specified in Column 5 to 13 of the said Schedule.
5. Disqualification.- No person –
  - (a) who has entered into or contracted a marriage with a person having a spouse living; or
  - (b) who, having a spouse living, has entered into or contracted a marriage with any other person shall be eligible for appointment to the said post(s);

Provided that the Governor may, if satisfied that such marriage is permissible under the personal law applicable to such person and to the other party to the marriage and that there are other valid grounds for doing so, exempt any such person from the operation of these rules.

6. Training and Departmental Examination.- Every Government servant recruited under these rules shall undergo such training or pass such Departmental Examination as may be prescribed from time to time.
7. Power to transfer.- Notwithstanding anything contained in these rules, the Governor of Mizoram, in public interest, shall have the right and power to transfer any officers, so recruited under these rules to any other post or position which is equivalent in rank or grade.
8. Power to relax.- Where the Governor is of the opinion that it is necessary or expedient to do so, he may, by order and for reasons to be recorded in writing, in consultation with the Mizoram Public Service Commission through the Department of Personnel & Administrative Reforms, relax any of the provisions of these rules with respect to any class or category of persons.
- 10 Saving.- Nothing in these rules shall affect reservation, relaxation of age limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes, the Ex-servicemen and other special categories of persons in accordance with the order issued by the Government from time to time in this regard.

**K. Lalthawmmawia,**

Commissioner & Secretary to the Govt. of Mizoram  
Dept. of Personnel & Administrative Reforms

**SCHEDULE**  
**(See rule 2, 3 & 4)**  
**RECRUITMENT RULES FOR GROUP 'A' POSTS IN THE DEPARTMENT OF TAXATION**

Name of Post	Number of Post	Classification	Level in the Pay Matrix	Whether Selection or Non-Selection post	Age limit for direct recruitment	Educational qualification and other qualification required for direct recruitment
1	2	3	4	5	6	7
1) Commissioner of State Tax	1*(2008) <b>Total : 1 Post</b> *or as determined by the Govt. from time to time	General State Service, Group 'A', Gazetted, Non-ministerial	Level - 13 in the pay matrix (₹ 1,23,100 - 2,15,900)	Selection	N.A	N.A
2) Additional Commissioner of State Tax	1*(2000) 1*(2021) <b>Total : 2 Posts</b> *or as determined by the Govt. from time to time	General State Service, Group 'A', Gazetted, Non-ministerial	Level - 12 in the pay matrix (₹ 78,800 - 1,75,200)	Selection	N.A	N.A
3) Joint Commissioner of State Tax	1*(1993), 1*(2000), 1*(2008) <b>Total : 3 Posts</b> *or as determined by the Govt. from time to time	General State Service, Group 'A', Gazetted, Non-ministerial	Level - 12 in the pay matrix (₹ 78,800 - 1,75,200)	Selection	N.A	N.A
4) Deputy Commissioner of State Tax	1*(1973), 1*(1987), 1*(1990), 1*(2000), 4*(2012), 4*(2013), 1*(2022) <b>Total : 13 Posts</b> *or as determined by the Govt. from time to time	General State Service, Group 'A', Gazetted, Non-ministerial	Level - 11 in the pay matrix (₹ 67,700 - 1,50,800)	Selection	N.A	N.A
5) Assistant Commissioner of State Tax	2*(1983), 2*(1987), 3*(2000), 7*(2005), 6*(2007), 2*(2012), 3*(2023) <b>Total : 25 Posts</b> *or as determined by the Govt. from time to time	General State Service, Group 'A', Gazetted, Non-ministerial	Level - 10 in the pay matrix (₹ 56,100 - 1,24,500)	Selection	N.A	N.A

Whether the age and educational qualifications prescribed for direct recruitments will apply in the case of promotion	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of the sanctioned posts to be filled by various methods	In case of recruitment by promotion/absorption/deputation, grade from which promotion/deputation/absorption to be made	If DPC exists, what is its composition?	Circumstances in which MPSC is to be consulted in making recruitment
8	9	10	11	12	13
1)	N.A	100 % by promotion failing which by deputation	<p><b>PROMOTION:</b> From Additional Commissioner of State Tax with not less than 3 (three) years regular service in the grade failing which from Additional Commissioner of State Tax with not less than 25 (twenty five) years of regular service calculated from the date of entry into State Tax Officer with 1 year of regular service in the grade.</p> <p><b>DEPUTATION:</b> From IAS/MCS Officers holding analogous posts in Central/State Government. Period of deputation shall ordinarily not exceed 3 (three) years which may be extended upto 5 years in special cases.</p> <p><b>Note 1:</b> Where juniors who have completed their qualifying / eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying /eligibility service by more than half of such qualifying/eligibility service or two years, whichever is less, and have successfully completed the probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying/eligibility service.</p> <p><b>Note 2:</b> The qualifying/eligibility service shall continue to be 3 years for persons holding the post of Additional Commissioner of State Tax on a regular basis on the date notification of the revised recruitment rules.</p>	Mizoram Public Service Commission	As per MPSC (Limitation of Functions) Regulations, 1994 as amended from time to time

2)	N.A	N.A	100 % by promotion failing which by deputation	<p><b>PROMOTION:</b> From Joint Commissioner of State Tax with not less than 3 (three) years regular service in the grade failing which from Joint Commissioner of State Tax with not less than 20 (twenty) years of regular service calculated from the date of entry into State Tax Officer.</p> <p><b>DEPUTATION:</b> From IAS and Officers in the State Government holding analogous posts in Central/State Government having trained in the administration of Taxation Laws and not less than 3 years of practical experience in tax administration. The period of deputation shall ordinarily not exceed 3 (three) years which may be extended upto 5 years in special cases.</p> <p><b>Note:</b> Where juniors who have completed their qualifying / eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying /eligibility service by more than half of such qualifying/eligibility service or two years, whichever is less, and have successfully completed the probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying / eligibility service.</p>	Mizoram Public Service Commission	As per MPSC (Limitation of Functions) Regulations, 1994 as amended from time to time
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3)	N.A	N.A	100 % by promotion failing which by deputation	<p><b>PROMOTION:</b> From Deputy Commissioner of State Tax with not less than 5 (five) years regular service in the grade failing which from Deputy Commissioner of State Tax with not less than 20 (twenty) years of regular service calculated from the date of entry into State Tax Officer with 2 years regular service in the grade.</p> <p><b>DEPUTATION:</b> From Officers holding analogous posts in Central/State Government having trained in the administration of Taxation Laws and not less than 3 years practical experience in tax administration. The period of deputation shall ordinarily not exceed 3 (three) years which may be extended upto 5 years in special cases.</p> <p><b>Note:</b> Where juniors who have completed their qualifying / eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying /eligibility service by more than half of such qualifying/eligibility service or two years, whichever is less, and have successfully completed the probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying / eligibility service.</p>	Mizoram Public Service Commission	As per MPSC (Limitation of Functions) Regulations, 1994 as amended from time to time
4)	N.A	N.A	100 % by promotion failing which by deputation	<p><b>PROMOTION:</b> From Assistant Commissioner of State Tax with not less than 5 (five) years regular service in the grade.</p> <p><b>DEPUTATION:</b> From Officers holding analogous posts in Central/State Government having trained in the administration of Taxation Laws and practical experience in Tax administration. The period of deputation shall ordinarily not exceed 3 (three) years which may be extended upto 5 years in special cases</p> <p><b>Note:</b> Where juniors who have completed their qualifying / eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying /eligibility service by more than half of such qualifying/eligibility service or two years, whichever is less, and have successfully completed the probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying / eligibility service.</p>	Mizoram Public Service Commission	As per MPSC (Limitation of Functions) Regulations, 1994 as amended from time to time

5)	N.A	N.A	100 % by promotion failing which by deputation	<p><b>PROMOTION:</b> From State Tax Officer with not less than 5 (five) years regular service in the grade.  <b>DEPUTATION:</b> From Officers holding analogous posts in Central/State Government having trained in the administration of Taxation Laws and practical experience in Tax administration. The period of deputation shall ordinarily not exceed 3 (three) years which may be extended upto 5 years in special cases.  <b>Note:</b> Where juniors who have completed their qualifying / eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying /eligibility service by more than half of such qualifying/eligibility service or two years, whichever is less, and have successfully completed the probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying / eligibility service.</p>	Mizoram Public Service Commission	As per MPSC (Limitation of Functions) Regulations, 1994 as amended from time to time
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