

INCOME TAX LEH MIZO/SCHEDULED TRIBE TE

Mizo (scheduled tribe) ka ni a, income tax chawi ka ngai em?

Income tax Act, 1961 hnuai Sec 10(26) chuan a hnuai tarlan te pahnih ni kawpte chu Income Tax chawi ngailo in, chhiah a awl(exempt) a ni.

1. Scheduled Tribe a ni tur a ni
2. A eizawna chu scheduled tribe area chhungah a awm tur a ni.

Chumi awmzia chu Mizo (emaw Scheduled Tribe dang) kan nih a, kan ei zawna pawh Scheduled Tribe area chhungah ngei a awm chuan Income Tax chawi kan ngailo tihna a ni. Phaiah emaw Scheduled Tribe area pawn a hna thawk emaw sumdawng a eizawng Mizo te chu Sec 10(26) chhiah awlna hian a huam tel loh avangin an kum khat lakluh a zirin chhiah chawi an ngai thei.

Mizo (schedule tribe) ka ni a, income tax return (ITR) file ka ngai em?

ITR kan tih mai, Income Tax Return hi mimal (individual assessee) ah file ngaih leh ngaihloh thu hi kawng hnih a teh ngai a ni a, a hmasa zawk ah chuan sum lakluh a zir, a dawt ah chuan sum che vel (high value transaction) tam dan a zir.

Sum lakluh a zir: Income Tax Act, 1961 hnuai Sec 139(1) in a sawi dan chuan, mimal (individual) tax return file ngaithe chu, sawrkar kum liam chiah chhunga an sum lakluh (taxable income) Rs 2,50,000 (nuaihnh singnga) aia a tam chuan ani. Schedule Tribe in, schedule tribe area chhungah chauh ei a zawn chuan, a lakluh ah tax awl anih thu kan lo sawi tawh a, chung tax exemption [Sec 10(26)] avang chuan taxable income a neilo tihna a ni. Taxable income a awmluh chuan Sec 139(1) hnuai ITR kan sawi hi, file a ngai lem lo. ITR hi mahni duh thu in (voluntarily) file erawh a theih tho.

1. Sum chet tam dan a zir: Finance Act, 2019 in dan ding lai ah seventh proviso to Sec 139(1) a belh a, sawrkar kum FY 2020-21 aṅanga hman ṅan niin, sawrkar kumkhat chhungin sum chet dan leh a zat (transaction limit) a bituk (a hnuai a tarlan angin) zingah pakhat emaw aia tam a neih chuan ITR file a ngai tihna a ni. Hemi bakah hian Rule 12AB kaltlangin transaction limit a zir a, ITR file ngaihna case dah belh a ni bawk. Chungte chu:

1. Current Account a cash deposit tlingkhawm Rs. 1,00,00,000 (nuai za) aia a tam chuan
2. Savings Account a cash deposit tlingkhawm Rs. 50,00,000 (nuai sawmnga) aia a tam chuan
3. Mahni emaw midang foreign zin nan sum sen zat Rs 2,00,000 (nuai hnih)
4. Electric Bill Rs 1,00,000 (nuai khat) aia a tam chuan
5. Sawrkar kum khat chhung Sales tling khawm Rs 60,00,000 (nuai sawmruk) aia a tam chuan

6. Sawrkar kum khat chhung a Professional Income Rs 10,00,000 (nuai sawm) aia a tam chuan

7. Tax deduct/collect (TDS/TCS) tlingkhawm Rs 25,000 (singhnh sangnga) aia a tam chuan

8. Sr. Citizen Rs 50,000 (singnga) aia a tam chuan

Scheduled tribe tan a chungah kan tarlan te avanga ITR file a ngaih in, income tax pawh chawi a ngai ve ta tihna ani lo va, ITR a file in Sec 10(26) hnuai exemption a neih chuan, a lakluh zat chu 'Exempt Income' a declare in ITR a file tur tihna chauh a ni.

ITR file ngai ka nih leh nih loh Income Tax Department hian hriat theih dan a nei em?

Income Tax Department hian sawrkar department hrang hrang bakah, Companies, Forex Dealers, Mutual Funds etc. te tan transaction limit siamin an customer te zingah chumi limit pel an awm chuan, Income Tax Department ah Specified Financial Transaction (SFT) report pe tura tih an ni. Heng SFT report bakah, TDS/TCS return, GST return etc. kaltlang a report tlingkhawm aṅangin ITR file silo, tax chawi silo, sum hmanna emaw chet dan aṅanga, tax chawi tur ni a lang si te chu, an PAN account alo hmu (flag) ṅin a, hetiang flagged accounts te hi ITR file tura hriattir an ni thei a, tin tax notice hmangin ITR file loh chhan bakah transaction an neih te sawifiah turin notice a pe thei bawk. Chumi awmzia chu high value transaction nei ten, an PAN number kal tlanga an sum tih chet te, Income Tax Dept. in report a lo hmuh aṅangin, ITR file tur an nih leh nih loh an hre thei a ni.

ITR ka file a vang hian tax chawi ka ngaih phah ang em?

ITR form ah hian in mahni sum lakluhna a zirin income head chi hrang hrang, tax return form in a duan sa ah report tur ani a. Taxable income nei te chu an income zat leh a income head a zirin online form hian in tax chawi tur zat a chhut chhuak mai zel a, pek tlak hma loh chu ITR a submit hnan pawh in Demand Notice an dawng ṅin a ni. Sec 10(26) avanga exempt income nei te chuan taxable income kan neih loh avangin kan sum lakluh zat pawh 'Exempt Income' hnuai ah kan report a ngai a, a tlem a tam ah pawh in ang khat vekin tax chawi tur zat NIL(0) chhuak in ITR hi a file theih a ni.

ITR chu engtik hunah nge file tur?

Sawrkar kum khat zel tan ITR hi file ṅin a ni. ITR file hun hi sawrkar kum kan file duh (Previous Year/Financial Year) a ral phawt a ngai a, a kum dawt chiah (Assessment Year) July ni 31 ral hma ngei a file ṅin tur a ni. Entirnan sawrkar kum liam ta chiah FY 24-25 tan a ITR file duh chuan in, July ni 31 2025 hma in a file tur a ni.

ITR due date (July ni 31) chhungin ka file hman lo a, ala file theih tho em?

ITR due date a pelh tawh chuan, belated return chu December ni 31thleng ala file theih thin. Tax chawi tur nei te tan income a zirin late fee Rs 1000 emaw Rs 5000 a ni thei. Exempt income chauh declare a belated return file duh tan late fee chawi a ngai lo thung. Belated return file theih hun chung a ral tawh chuan, Assessment year ni tawp ber (March ni 31) thleng late fee Rs 1000 chawiin Updated Return a file theih bawk. Entirnan, sawrkar kum FY 2024-2025 tan ITR file duh chuan July ni 31 2025 ral hma ngeiin a file tur a ni a, due date pelh hnu ah belated return hmangin December ni 31 thleng a file leh theih. January ni 1 2026 a tanga March ni 31 2026 chung a file dawn chuan late fee Rs 1000 chawiin updated return a file thung ang.

ITR vawi khat file tawh chuan kum tin file a ngai em?

Kum khat file tawh avangin kum tin ITR file a ngaih phah hranlo. ITR hi sawrkar kum khat zel tana file anih angin, sawrkar kum ral apiangin ITR file ngai ka ni em mahni in zawh a (a chunglama ziah tawh angin), file ngai kan nih chuan emaw, refund claim duh vang emaw, file duh ve hrim hrim chuan ITR hi file a theih.

ITR file ngai ka ni a, file loh a pawia viau em?

Danin ITR file ngai a tih te zing ah kan tel anih chuan, file loh hian a hnu leh zel ah tax notice dawwna chance a ti sang thei, high value transaction nei te chu sms/email hmang in ITR file tura hriattirna an dawn fo thin avangin file mai a him ber. Chumai bakah, Sec 271F kaltlangin ITR file ngai, file lo te chu penalty Rs 5000 chawi tir theih an ni.

ITR file ngai ka ni lemlo na a, ITR file avanga hamthatna a awm em?

ITR file avanga hamthatna awm thei thenkhatte:

1. Bank a tanga housing loan lak dawn in, Bank thenkhat in ITR an phut thin avangin, lo inrin lawk nan.
2. TDS(Tax Deducted at Source)/TCS(Tax Collected at Source) lak sak kan nih in, ITR file in tax cut tawh a lak let theih.
3. Visa application ah, a ram a zirin ITR pek a ngai thei.
4. Sawrkar kum khat chung in bank account pakhat zel ah cash withdrawal Rs 20,00,000 (nuai sawmhnih) limit aia tam bank a tanga lak chhuah anih in, ITR file ngai lo te tan, pawisa lak chhuah apiangin Sec 194N kaltlangin 2% TDS cut zel thin a ni. ITR kum hmasa pathum nei te chu, limit hi Rs 1,00,00,000 (nuai za) a ni thung.
5. Insurance product lei tur a zirin ITR hi insurance company ten an phut thei.
6. Sumdawwna ah dealer/distributor/partner/agent etc. dil nan ITR phut a ni thei.

Sawrkar kum liam chiah FY 24-25 chung a TDS/TCS min deduct/collect sak te kha a zavaiin ka dawng let vek thei em?

Taxable income kan neih loh hrim hrim a, Exempt Income chauh kan neih chuan income tax chawi tur kan neilo tihna

a ni a, ITR file naah exempt income declare in, tax anlo lak tawh(TDS/TCS) zawng zawng chu a dawn let leh vek theih.

TDS min cut sak thin hi, Scheduled Tribe te chhiah awl kan nih tho si chuan cut loh dan te a awm em?

TDS (Tax Deducted at Source) hi a lo cut tu (Deductor) te a zirin, TDS cut lo turin Scheduled Tribe (ST) Certificate chauh pek a, chin fel theih chang a awm. ST Certificate pawmlo deductor te hnenah Sec 197 Certificate pek a ngai thung. Chu certificate chu FORM 13 hmang in Income Tax Department hnenah dil tur a ni. Kan sum laklunna te Exempt Income a ni tih finfiah theihna tur document kimchang kan submit fel hnuah, Sec 197 certificate pek chhuah a ni ang.

ITR file avangin a hnu ah Income Tax Deptt. a tanga lehkhah kan dawn phah ang em?

Income tax notice hi chhan chi hrang hrang vangin kan dawng thei a. ITR file vang ringawt chuan, notice kan dawn phah lo ang. ITR file a nih hnuah, ITR den chhen a notice lo kal theih na chhan te chu:

1. ITR chung a income declare (exempt or taxable) zat leh Income Tax Department lamin a PAN neitu sum che vel information a neih te khai khin a thil in perh san deuh an hmuhin, notice kal tlangin an zawtfiah thin.
2. ITR revise a nihin, a tira income (exempt or taxable) declare leh a hnuah declare zat in thlau tak a nihin, revise chhan leh documentary proof te tax notice hmangin an dil thin bawk.

3. ITR file ngaihna chhan nei lo, file tumna nei lemlo ten Income Tax portal a lo in register hi a hlauhawm em?

PAN Card (Permanent Account Number) hi Income tax Department in a dil apiangte hnenah a pe chhuak thin a, Bank leh Financial institution te hnenah sum dah/peipun, sumdawwna, insurance leina, investment leina etc. ah te hian PAN number hi pek tel a ngai deuh zel tawh a, PAN number pek a sum tih chet reng reng hian Income Tax lamin report an dawng zel ti ila kan sawi sual awm lo e. Chuvangin, Income Tax portal a register vang nilovin, PAN card a tanga zawkin, Income Tax dept. in kan sum tih chet a hre thin zawk a ni. Income tax portal a in register hian, Income Tax Dept. lamin kan PAN hmang a kan sum chet vel chungchangah eng thil nge hriat a neih tih income tax portal a Annual Information Statement (AIS) kaltlangin a en theih a, ITR file a ngai em tih mahni in enfiah kawngah emaw Tax Notice chhanna kawngah a hman tangkai theih bawk a ni.

ITR hi visa/loan dil na atan ka file ve a, Acknowledgement pheik ka submit a, a NIL(0) vek a a lan avangin a diklo min tih sak a, enge awmzia ni thei ang?

Income tax return form ah taxable income leh exempt income ziahna hran a awm a, Taxable income declare zat, income tax pek ngai zat, TDS/TCS awm zat tih te chauh acknowledgement form ah tarlan a ni thin. Exempt income chauh declare a ITR file kan nih a, taxable income kan neih bawk siloh chuan, acknowledgement form ah NIL(0) in a

lang ang. Exempt income kan declare zat hmuh tir kan duh chuan acknowledgement form nilovin ITR form zawk kan submit ang. Visa dil nan a hmangte tan mahni cover letter ah ITR form a, phekg engzahna ah nge Exempt income a inziah tih sawilan tel a tha.

ITR hi mahni a file theih a ni em? Nge ni mithiam te kaltlang a file ngai?

ITR hi mahni pawh a file theih thil a ni a, amaherawhchu, Income Tax dan leh ITR form te hi kum tin inthlak danglam thei anih avangin in chhiar zau a mahni in update ve reng erawh a ngai. Dan ding lai hre chiang loa, lo file chuan tihsual palh a hlauhawm avangin, fimkhur erawh a tul.

Income tax notice dawn leh dawn loh engtin nge ka hriat theih ang?

Income Tax portal a lo in register tawh te chu an registered email id leh phone number hmanga hrih hriat an ni thin a. Portal a in register emaw register lo pawh, a case a zirin, lehkha hmanga pek emaw, phone call hmanga hrih hriat thin an ni baw. Income tax portal ah mahni PAN hmang a login hnuah notice pek tawh, pek thar, khar tawh etc. en theihin a awm reng baw.

Tax notice/lehkha ka dawng a, engtianga hmalak tur nge, chhan loh a paw em?

Income tax atangin, sms/email / lehkha kan dawng anih chuan, a notice zir chian a, kan hriatthiam loh thil a awm a nih chuan mithiamte rawn a, chhanna pek ngei ngei thin tur a ni. Income tax notice ah hian sum che vel chungchang ah emaw, sum lakluh chungchang ah zawhna an neih te tarlan a ni thin a, chhanna kan pek loh chuan an zawhna neihah te insawifiahna tur neilo anga lak an ni ang. Tichuan, notice pekna section a zirin, transaction an tarlan zawng zawngte chu kan sum lakluh (taxable income) anga ngaiin, chhiahchawi tur zat leh pekdan tur order an pe chhuak tawh mai thin a ni. Tax chawi tura thupek (order) bakah penalty hrang hrang chawi tir theihna dan a awm baw.

Engvangin nge Income Tax Department hian keini Mizo (scheduled tribe), income tax la chawi ngailo te hi Income Tax Notice min pek ve tak ni?

Tax Department in technology an hman te alo changkang ve zel a, chumai bakah keini Mizo te pawh, kan sum khawih chet alo tam ve zel a, Tax Department in report hrang hrang a dawn te atangin sum khawih che tam, GST revenue ngah, TDS/TCS ngah, foreign pawisa lei emaw thawn thin etc. te zingah chhiah pe baw silo, an sum che vel thlir a, income tax chawi ve ngei tura lang si te chu, khawl thiamna hmangin a hre zung zung thei a, chungte atang chuan notice a thawn chhuak ta thin a ni. PAN card ah hian ST leh ST lo thliar hranna a awm lova, notice pek chi a an ngaih apiang hnenah notice an pe mai thin. Mizo (scheduled tribe) te notice pe lui anga ngai te an awm thin a, chung ngaihdan chu a diklo a ni. Tax notice kan dawng anih chuan, insawi fiah hi tlawm ah emaw thinrim a la lovin, kan mawhphurna a ni tih hriain, notice hi lo chhan thin tur a ni.

Notice chu engtia chhan tur nge?

Notice chhanna kan pek in a tum ber tur chu, ST nih vanga tax awl nih hrih hriat bakah, sum lakluh dan te, ST area chhung ah ngei kan eizawna a awm tih finfiahna (documentary evidence)hmanga sawifiah hi ani. Notice dawn chhan leh a Section (Income Tax Act, 1961) pek na hnuai te, notice pek ngun zat a zir te in chhanna pek theih hun chhung (due date) a tawiin a sei thei ani. A hun chhunga chhanna pek hman loh hian, a notice a zirin, insawifiah na tur nei lo angah an ngai in, notice an lo khar hman thei tih hriat a tha. Notice an khar hian Assessing Officer (AO) ten thuchhuah (order) siamin, notice kaltlang a zawhna an tarlan ah te, kan chhanna ah chhuizui tur an hmuh loh avanga chhiah chawi tur kan neih loh thu emaw chhanna hmuhloh/dukhawploh avanga chhiah chawi tura thu an pekna hi a ni.

Income tax notice chu mahni a lo chhan ve chi ani em?

Tax notice hi mahni a chhan theih thil a nih rualin, chhan dan tur, tawngkam hman turte, evidence atan eng document nge ngai, document lak khawm te a inmil in an in nemnghet tawn em tih enfel te, dan kaihhnawih zawhna chhan dan tur, chhanna emaw document pek turin zawhna dang a hring thei em tih te, chhiah chawina ni silo thildang ah dan kalha sum tihchetna tarlan vangin penalty chawi tur a thlen phah thei em, etc. kan chhanna(response) pek turah chuan uluk taka ngaihtuah tel vek a ngaih avangin mithiam zawk te kaihhruaina hnuai notice chhan hian kawngro a su zawk. Tin, notice chhanna pek veleh, case an khar nghallo tih hria ila. Chhanna pek ah emaw evidence pek ah duh khawp loh na an neih chuan zawhna an rawn zawh belh emaw documentary evidence an rawn dil belh thei baw. A notice pek na section a zirin assessment order chhuah hma loh chu, tax proceeding kal mek ah thil thar a awm em tih ngaihchan ve reng thin tur a ni.

Mi thenkhatin 'Tax notice chu ST kan nih thu sawi a Scheduled Tribe Certificate pek a taw mai' an tih hi a zawm tlak em?

Notice chhanna lo endiktu AO(Assessing Officer) te hi India ram khawi hmun ami pawh an ni thei a. AO te chuan, ST te Sec 10(26) hnuai chhiah awl an ni thei tih la hre ngailo an lo awm theih avang leh ST certificate ah hian chhiah awl thu a inziah tel loh avangin ST certificate chauh pek hi a taw lo a ni.

Kan han sawi te bakah hriat belh duh emaw, zawh chian duh nei chuan Chartered Accountant te rawn chhonzawm ni se.

~CA Jewel Lalthasangzeli Fanai