

No.J.21011/1/2017-TAX/Vol-II/Pt-II(v)
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT

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NOTIFICATION
No.18/2017- State Tax (Rate)

Dated Aizawl, the 5thSept., 2017

In exercise of the powers conferred by sub-section (1) of section 9 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Mizoram, in Taxation Department, No.1/2017- State Tax (Rate), dated the 7th July, 2017, namely:-

2. In the said notification,-

(i) in Schedule I – 2.5%, after serial number 182 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

| (1) | (2) | (3) |
|-------|------|---|
| “182A | 3102 | Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers |
| 182B | 3103 | Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers |
| 182C | 3104 | Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers |
| 182D | 3105 | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers”; |

(ii) in Schedule II – 6%, serial numbers 66, 67, 68 and 69 and the entries relating thereto shall be omitted.

3. This notification shall come into force with effect from the 1st day of July, 2017.

Sd/-VANLAL CHHUANGA
Commr. & Secretary to the Govt. of Mizoram
Taxation Department