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#### **NOTIFICATION No. 2/2017** **(State Tax (Rate))**

**No. J.21011/1/2017-TAX(i), the 7<sup>th</sup> July, 2017.** In exercise of the powers conferred by sub-section (1) of section 11 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the state tax leviable thereon under section 9 of the Mizoram Good and Services Tax Act, 2017 (6 of 2017)

S. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domestics, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]

15. 0209 Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16. 0209 Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17. 0210 Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers
18. 3 Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19. 0301 Live fish.
20. 0302 Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
21. 0304 Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22. 0306 Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
23. 0307 Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
24. 0308 Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
25. 0401 Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26. 0403 Curd; Lassi; Butter milk
27. 0406 Chena or paneer, other than put up in unit containers and bearing a registered brand name;
28. 0407 Birds' eggs, in shell, fresh, preserved or cooked
29. 0409 Natural honey, other than put up in unit container and bearing a registered brand name
30. 0501 Human hair, unworked, whether or not washed or scoured; waste of human hair
31. 0506 All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32. 0507 90 All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33. 0511 Semen including frozen semen
34. 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35. 0701 Potatoes, fresh or chilled.
36. 0702 Tomatoes, fresh or chilled.
37. 0703 Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38. 0704 Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39. 0705 Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled.
40. 0706 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41. 0707 Cucumbers and gherkins, fresh or chilled.
42. 0708 Leguminous vegetables, shelled or unshelled, fresh or chilled.
43. 0709 Other vegetables, fresh or chilled.
44. 0712 Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45. 0713 Dried leguminous vegetables, shelled, whether or not skinned or split.
46. 0714 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
47. 0801 Coconuts, fresh or dried, whether or not shelled or peeled
48. 0801 Brazil nuts, fresh, whether or not shelled or peeled
49. 0802 Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Corylus spp.*), walnuts, Chestnuts (*Castanea spp.*), Pistachios, Macadamia nuts, Kola nuts (*Cola spp.*), Areca nuts, fresh, whether or not shelled or peeled
50. 0803 Bananas, including plantains, fresh or dried

51. 0804 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52. 0805 Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.
53. 0806 Grapes, fresh
54. 0807 Melons (including watermelons) and papaws (papayas), fresh.
55. 0808 Apples, pears and quinces, fresh.
56. 0809 Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57. 0810 Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58. 0814 Peel of citrus fruit or melons (including watermelons), fresh.
59. 9 All goods of seed quality
60. 0901 Coffee beans, not roasted
61. 0902 Unprocessed green leaves of tea
62. 0909 Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63. 0910 11 10 Fresh ginger, other than in processed form
64. 0910 30 10 Fresh turmeric, other than in processed form
65. 1001 Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
66. 1002 Rye [other than those put up in unit container and bearing a registered brand name]
67. 1003 Barley [other than those put up in unit container and bearing a registered brand name]
68. 1004 Oats [other than those put up in unit container and bearing a registered brand name]
69. 1005 Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70. 1006 Rice [other than those put up in unit container and bearing a registered brand name]
71. 1007 Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72. 1008 Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name]
73. 1101 Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
74. 1102 Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]
75. 1103 Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76. 1104 Cereal grains hulled
77. 1105 Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]
78. 1106 Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
79. 12 All goods of seed quality
80. 1201 Soya beans, whether or not broken, of seed quality.
81. 1202 Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82. 1204 Linseed, whether or not broken, of seed quality.

83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower ( <i>Carthamus tinctorius</i> ) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	Seeds, fruit and spores, of a kind used for sowing.
87.	1210	Hop cones, fresh.
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92.	1301	Lac and Shellac
93.	1404 90 40	Betel leaves
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96.	1905	Pappad, by whatever name it is known, except when served for consumption
97.	1905	Bread (branded or otherwise), except when served for consumption and pizza bread
98.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
99.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
100.	2201	Non-alcoholic Toddy, Neera including date and palm neera
101.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
102.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake
103.	2501	Salt, all types
104.	2716 00 00	Electrical energy
105.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
106.	3002	Human Blood and its components
107.	3006	All types of contraceptives
108.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
109.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
110.	3825	Municipal waste, sewage sludge, clinical waste
111.	3926	Plastic bangles
112.	4014	Condoms and contraceptives
113.	4401	Firewood or fuel wood
114.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
115.	4802/ 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government

116.	4817/4907	Postal items, like envelope, Post card etc., sold by Government
117.	48/4907	Rupee notes when sold to the Reserve Bank of India
118.	4907	Cheques, lose or in book form
119.	4901	Printed books, including Braille books
120.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
121.	4903	Children's picture, drawing or colouring books
122.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
123.	5001	Silkworm laying, cocoon
124.	5002	Raw silk
125.	5003	Silk waste
126.	5101	Wool, not carded or combed
127.	5102	Fine or coarse animal hair, not carded or combed
128.	5103	Waste of wool or of fine or coarse animal hair
129.	52	Gandhi Topi
130.	52	Khadi yarn
131.	5303	Jute fibres, raw or processed but not spun
132.	5305	Coconut, coir fibre
133.	63	Indian National Flag
134.	6703	Human hair, dressed, thinned, bleached or otherwise worked
135.	691200 40	Earthen pot and clay lamps
136.	7018	Glass bangles (except those made from precious metals)
137.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
138.	8445	Amber charkha
139.	8446	Handloom [weaving machinery]
140.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
141.	8803	Parts of goods of heading 8801
142.	9021	Hearing aids
143.	92	Indigenous handmade musical instruments
144.	9603	Muddhas made of sarkanda and phool bahari jhadoo
145.	9609	Slate pencils and chalk sticks
146.	961000 00	Slates
147.	9803	Passenger baggage
148.	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey [proposed GST Nil] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika

149. - Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.

*Explanation.* - For the purposes of this Schedule, -

- (i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.
  - (ii) The phrase “registered brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.
  - (iii) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
  - (iv) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. This notification shall come into force with effect from the 1st day of July, 2017.

**Vanlal Chhuanga,**  
Commissioner & Secretary to the Govt. of Mizoram,  
Taxation Department.