

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

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**NOTIFICATION**

**No. 26/2017-State Tax (Rate)**

Aizawl, the 3<sup>rd</sup> Oct., 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, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra state supply of heavy water and nuclear fuels falling in Chapter 28 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd from the whole of the state tax leviable thereon under section 9 of the Mizoram Good and Services Tax Act, 2017 (6 of 2017).

**Sd/- VANLAL CHHUANGA**

Commr. & Secretary to the Govt. of Mizoram,  
Taxation Department.