

No. G.28042/193/2025-COMTAX/67-68
GOVERNMENT OF MIZORAM
OFFICE OF THE COMMISSIONER OF STATE TAX
MIZORAM: AIZAWL

Dated: Aizawl, the 04th May, 2026

CIRCULAR

In supersession of the Circular No. G. 28042/193/2025-COMTAX/56-57 dated 30th March, 2026, and in accordance with the Finance Department Office Memorandum No. J.21011/1/2025-FEA(TAX) dated 7th November, 2025, and as per the decisions of the Officer's meeting held on 12th February, 2026, the following procedure is hereby prescribed for the processing of applications for Events, Melas, etc., to ensure uniformity in action:

1. **Application Process:** Event Organisers or Event Managers shall apply for approval to the Commissioner of State Tax using the prescribed application form.
2. **Verification and Payment:** Before granting approval, the Commissioner of State Tax shall forward the application to the Enforcement Wing, Commissionerate of State Tax for completion of Verification, Comments, or Casual Taxable Person (CTP) registration (for those without a GSTIN). The Enforcement Wing shall process the application as necessary and ensure the Advance Payment is made. Furthermore, they shall fully explain all subsequent requirements to be fulfilled by the Organisers.
3. **Advance Payment Rates:** Per the Officer's meeting on 12th February, 2026, Advance Payment shall be determined as follows:
 - (a) **Contracted Events:** For events organized under a contract, 16% of the total contract value must be deposited into the Electronic Cash Ledger before the event commences.
 - (b) **Self-Organized/Community Events:** For entrepreneurial activities, self-organized events, or local community events, a flat rate of ₹50,000/- must be deposited into the Electronic Cash Ledger before the event commences.
 - (c) **Purpose:** This Advance Deposit is a pre-emptive measure to ensure the applicant is capable of paying the required 18% tax arising from the event.
4. **Existing GSTIN Holders:** If an applicant already possesses a GSTIN, the Commissioner of State Tax shall direct them to the Enforcement Wing to ensure the required deposits are made. Once the deposit is verified, the applicant shall submit the evidence (copy of the GST deposit) back to the Commissioner of State Tax.

5. **Issuance of Approval:** Upon completion of these procedural pre-requisites, the Commissioner of State Tax shall issue an Approval in the prescribed form. The applicant may only apply for a No Objection Certificate (NOC) from the Deputy Commissioner (DC), Aizawl, upon presentation of this approval.
6. **Jurisdiction Outside Aizawl:** For all districts other than Aizawl, the respective Zonal Offices (under their Deputy Commissioners of State Tax) shall exercise the authority and perform the duties of the Commissioner of State Tax as well as of the Enforcement Wing as outlined in this circular.

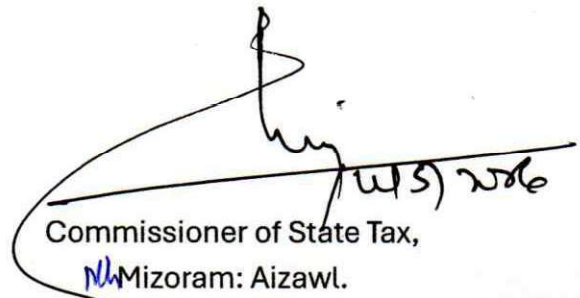


(H.K. LALHAWNGLIANA)
Commissioner of State Tax,
Mizoram: Aizawl.

Memo No. G. 28042/193/2025-COMTAX/67-68 : Dated: Aizawl, the 04th May, 2026

Copy to:

1. The Joint Commissioner of State Tax (Audit/Enforcement /Intelligence/Recovery Wings).
2. The Deputy Commissioner of State Tax (Aizawl North/South, Siaha, Lawngtlai, Lunglei, Hnahthial, Serchhip, Champhai, Khawzawl, Saitual, Kolasib, Mamit).
3. Guard File.



Commissioner of State Tax,
Mizoram: Aizawl.

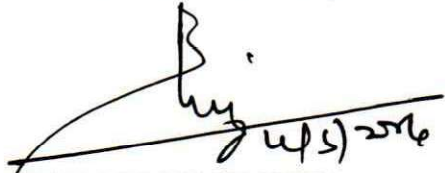
No. G. 28042/193/2025-COMTAX/69-70
GOVERNMENT OF MIZORAM
OFFICE OF THE COMMISSIONER OF STATE TAX
MIZORAM : AIZAWL

CIRCULAR

Office of the Commissioner of State Tax, Mizoram Circular No. G.28042/193/2025-COMTAX/56-57, dated 30th March, 2026 supersede nan leh Finance Department Office Memorandum No J.21011/1/2025-FEA(TAX), dated 7th November 2025 in a sawi angin leh Officer's meeting 12th February, 2026 a neihin a rel angin leh hmalak dan rualkhai (*Modus Operandi*) a awm theih nan, **he lehkha tihchhuah atanga thudang a awm leh hma zawng** a hnuai tarlan ang hian Events, Melas, *et cetera* buatsaihtu te dilna kalpui tur a ni.

1. **Application dil dan:** Events buatsaihtu (Organiser/ Event Manager) ten prescribed application form (*attach a ni*) hmangin **Commissioner of State Tax** hnenah approval an dil ang.
2. **Verification leh Chhiah pek dan:** Commissioner of State Tax in approval a pek hmian **Enforcement Wing** ah an dilna Verification/ Comment emaw Casual Taxable Person (CTP) registration (GSTIN neilo tan) tifel turin a thawn ang. Enforcement Wing in an dilna a zirchiang (Process and analysed) ang a, Advance Payment pek ngaite pek tirin a hnu zela Organiser ten an tih zui ngai pawh a hrilhfhiah vek ang.
3. **Advance Payment Rates:** Advance Payment hi Ni 12 February, 2026 a Officer's meeting in a rel angin a hnuai tarlan ang hian siamsak tur a ni –
 - a) **Contract hnuai Events buatsaih:** Contract hnuai Event organize a nih in, contract value atanga **16% a electronic Cash Ledger ah, Event tan anih hma ngeiin** a chhunglut ang.
 - b) **Mimal/ Khawtlang buatsaih Events:** Entrepreneurial hmalakna/ Mimal buatsaih/ Local Community anga Event buatsaih a nihin, **₹ 50,000/- (Cheng Sing Nga) a electronic Cash Ledger ah Event tan anih hma ngeiin** a chhunglut ang.
 - c) **Chhan leh Vang:** Advance Deposit hi Event huaihawttu (Organizer/ Manager) in a Event(s) buatsaihna atanga Chhiah pek ngai (18%) a pe thei ngei tih finfhahna (pre-emptive measures) a ngaih tur a ni.

4. **GSTIN registration neisa tan** : GSTIN nei sa in approval a rawn dil chuan Commissioner of State Tax in deposit ngai te deposit tir turin **Enforcement Wing** ah a tir ang. Enforcement Wing in a tih tur a tih zawhah a evidence nen (GST a pawisa deposit na copy nen) Commissioner of State Tax ah applicant chu a tir leh ang.
5. **Approval pek dan** : A chungah kal dan tur (procedural pre-requisite) te khi tih kim a nih hnuah Commissioner of State Tax in **Prescribed Form** ah **Approval** a pe ang (*specimen attach a ni*). Approval lehkhah ang hian applicant chuan **Aizawl DC** ah No Objection Certificate (NOC) a dil chauh ang.
6. **Aizawl District pawna hmalak dan tur** : Aizawl ni lo, **District dang zawnga Zonal Office** te chuan an Deputy Commissioner of State Tax hnuah a chungah Commissioner of State Tax leh Enforcement Wing thuneihna leh tih tur zawng zawng khi an mahniin an ti ang.

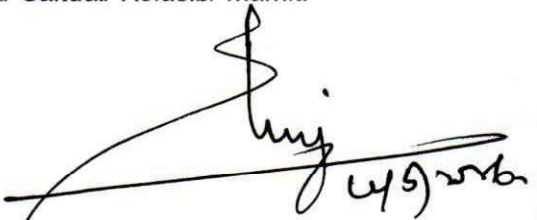

(H.K LALHAWNGLIANA)
Commissioner of State Tax,
Mizoram : Aizawl.

Memo No. G. 28042/193/2025-COMTAX/69-70

: Dated : Aizawl, the 04th May, 2026

Copy to: -

1. The Joint Commissioner of State Tax – Audit Wing/ Enforcement Wing/ Investigation Wing/ Intelligence Wing/ Recovery Wing.
2. The Deputy Commissioner of State Tax - Aizawl North/ Aizawl South/ Siaha/ Lawngtlai/ Lunglei/ Hnahthial/ Serchhip/ Champhai/ Khawzawl/ Saitual/ Kolasib/ Mamit.
3. Guard File.


Commissioner of State Tax,
Mizoram : Aizawl.

Application No: _____

**APPLICATION FORM FOR APPROVAL TO OBTAIN NOC FOR ORGANIZING
EVENTS/EXHIBITIONS/CONVENTIONS/TRADE FAIRS/MELAS, ETC.**

**[Under Section 9(1) of the MGST Act, 2017 on Supply of Goods or Services or Both In Relation Taxable Under
Notification No 11 of 2017 – State Tax & Central Tax (Rate)]**

NAME OF APPLICANT	
NAME OF BUSINESS/FIRM/ORGANSATION	
ADDRESS	
GSTIN, IF ANY	
PERMANENT ACCOUNT NUMBER (PAN)	
PHONE NO.	
NAME OF EVENT	
PLACE OF EVENT	
DURATION OF EVENT (DATES TO BE STATED)	
AUTHORITY/DEPARTMENT TO ISSUE N.O.C. FOR ORGANISING THE EVENT	
WHETHER THE EVENT IS TO BE ORGANISED UNDER CONTRACT WITH GOVERNMENT/ LOCAL BODIES/PANCHAYAR, ETC., IF SO, STATE DETAILS WITH AGREED AMOUNT OF CONTRACT	
DATE OF FILING LATEST GSTR3B (ENCLOSE PRINTED COPY)	

**To be submitted to the Commissioner of State Tax/Deputy Commissioner of State Tax,
Govt. of Mizoram.**

Date: _____
Place: _____

Name of applicant:

Signature of applicant: