

No.J.21011/2/2025-FEA(TAX)
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Economic Affairs)

Dated Aizawl, the 11th June, 2025

NOTIFICATION

In supersession of Notification No. J.21011/2/2020-TAX dated 9th March, 2020, it is hereby notified that issuing of 'GST Certificate' for any supply of taxable goods or services or both shall stand withdrawn with immediate effect.

Now as provided under section 51 of the Mizoram Goods and Services Tax Act, 2017, all departments, local authorities and Governmental agencies under the Government of Mizoram shall deduct tax at the rate of 1% under SGST and 1% under CGST (in case of intra-state supply) and 2% under IGST (in case of inter-state supply) against the deductee's GSTIN from the payment made or credited to the supplier (deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds ₹ 2.5 lakhs.

It is hereby directed that all Drawing and Disbursing Officers/TDS Deductors must strictly comply with this notification with immediate effect. Query, if any, with regard to this Notification may be raised to the Commissioner of State Tax, Govt. of Mizoram.

Sd/- VANLALDINA FANAI
Commissioner & Secretary to the Govt. of Mizoram
Finance Department

Memo No.J.21011/2/2025-FEA(TAX)

Dated Aizawl, the 11th June, 2025

Copy to:-

- 1) P.S. to Governor, Mizoram
- 2) P.S. to Chief Minister, Mizoram
- 3) P.S. to Minister, Finance Department etc
- 4) Sr. P.P.S. to Chief Secretary, Govt. of Mizoram
- 5) All Administrative Department, Govt. of Mizoram
- 6) All Heads of Department, Govt. of Mizoram

- 7) Commissioner of State Tax, Mizoram
- 8) Controller, Printing & Stationeries with 6 (six) spare copies for publication in the Mizoram Gazette Extra Ordinary
- 9) Guard File.



(CHRISTINA LALMUANZUALI)

Under Secretary to the Govt. of Mizoram
Finance Department (EA)