

Commissioner of State Tax, Mizoram

No. J.21011/7/2023-FEA(Tax)  
GOVERNMENT OF MIZORAM  
FINANCE DEPARTMENT

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21/12/24  
3/12/24  
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Dated Aizawl, the 2<sup>nd</sup> December, 2024

As provided under Sub Section (1) of Section 22 of the Mizoram Goods and Services Tax Act, 2017, every supplier of goods and/or services are liable to be registered under the said Act, if their aggregate turnover in a financial year exceeds Rs. 10 lakhs in case of taxable supply of services (including works contract) and Rs. 20 lakhs in case of taxable supply of goods.

Therefore, in the interest of the public service and to prevent evasion of tax, it is hereby notified that all Government Departments are instructed to make departmental purchases from GST registered taxpayers and should insist tax invoice from the taxpayer at the time of purchase.

To avoid tax evasion, new tenders to be floated by Departments should insist on a copy of GST Registration Certificate (Form GST REG-06) duly countersigned by a competent officer not below the rank of Deputy Commissioner of State Tax, Taxation Department, Government of Mizoram.

Moreover, as provided under Section 51 of the said Act, tax is required to be deducted from the payment made/credited to a supplier, if the total value of supply under a contract in respect of supply of taxable goods or services or both, exceeds Rs. 2,50,000/- (Rupees two lakh and fifty thousand). This value shall exclude the taxes leviable under GST (i.e. 'Central tax', 'State tax', 'UT tax', 'Integrated tax' & Cess). To avoid tax evasion, every Drawing and Disbursing Officer should insist on a copy of GST Certificate (as per Circular 1/2018 of the Mizoram GST Act, 2017) issued by a competent authority under Taxation Department, Government of Mizoram, before releasing payment to the contractor/supplier.



Sd/- VANLALDINA FANAI  
Finance Commissioner  
Government of Mizoram

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Copy to:-

1. P.S. to Governor, Mizoram.
2. P.S. to Chief Minister, Mizoram.
3. All P.S. to Speaker/ Ministers/Leader of Opposition/Deputy Speaker/ Minister of State, Mizoram.
4. Chief Executive Member, MADC/LADC/CADC.