

**GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT**

Basement-2 Room No. 824 , New Secretariat Building-2
Mizoram New Capital Complex, Aizawl, Mizoram - 796005

Email: mztaxationdept@gmail.com

Dated Aizawl, the 30th August, 2024

NOTIFICATION

No.J.19011/2/2020-TAX: In exercise of the powers conferred by section 19 of the Mizoram Value Added Tax Act, 2005 (Act No. 1 of 2005), the Governor of Mizoram is pleased to amend the Schedule to the Mizoram Value Added Tax Act, 2005 (Act No. 1 of 2005) with effect from 1st September, 2024 as follows:

Sl. No.	Commodity	Previous Rate of Tax	New Rate of Tax
1.	HSD (Diesel)	5.23%	10%
2.	MS (Petrol)	16.36%	18%

Further, the Governor of Mizoram is pleased to notify, the levy of **Social Infrastructure and Services Cess** and **Road Maintenance Cess** against entry sl. No. 7 and 8 of the Schedule of the Act in addition to the rate of tax prescribed above. The two cess shall be regulated in accordance with notification No.J.1011/2/2020-TAX/Part-II dated 30th August, 2024 of the Department with effect from 1st September, 2024 as follows.

Sl. No.	Commodity	Social Infrastructure & Services Cess
7(a).	HSD (Diesel)	Rs. 2.00 per litre
7(b).	MS (Petrol)	Rs. 2.00 per litre

Sl. No.	Commodity	Road Maintenance Cess
8(a).	HSD (Diesel)	Rs. 2.00 per litre
8(b).	MS (Petrol)	Rs. 2.00 per litre

Sd/- S.M. ALI
Secretary to the Govt. of Mizoram,
Taxation Department
Mizoram : Aizawl

Memo No.J.19011/2/2020-TAX

: Dated Aizawl, the 30th August, 2024.

Copy to :-

1. P.S. to Governor, Mizoram.
2. P.S. to Chief Minister, Mizoram.
3. P.S. to Speaker/ Deputy Speaker/Ministers/Leader of Opposition/ Minister of State, Mizoram.
4. Chief Executive Member, MADC/LADC/CADC.
5. Sr. P.P.S. to Chief Secretary, Government of Mizoram.
6. All Administrative Departments, Government of Mizoram.
7. All Heads of Department, Government of Mizoram.

8. Commissioner of State Tax, Mizoram.
9. Controller, Printing & Stationeries Department with 6 (six) spare copies for publication in the Mizoram Gazette Extra Ordinary.
10. All Deputy Commissioners of State Tax (Zonal Officers), Mizoram.
11. Guard file.



(LALTHAWMMAWIA)

Deputy Secretary to the Government of Mizoram,
Taxation Department.

...