

**No.J.21011/7/2021(v)-TAX
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT**

**NOTIFICATION
No. 10/ 2021 – State Tax (Rate)**

Aizawl, the 7th October, 2021

In exercise of the powers conferred by sub-section (3) of section 9 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Mizoram, Taxation Department No.4/2017- State Tax (Rate), dated the 7th July, 2017, published in the Mizoram Gazette, Extraordinary, vide VOL-XLVI, Issue No. 319 dated the 11th July, 2017, namely:-

In the said notification, in the Table after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"3A.	33012400, 33012510, 33012520, 33012530, 33012540	Following essential oils other than those of citrus fruit namely: - a. Of peppermint (Menthapiperita); b. Of other mints : Spearmint oil (ex-mentha spicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-menthasylvestries), Bergament oil (ex-mentha citrate).	Any Unregistered Person	Any Registered Person";
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2. This notification shall come into force on the 1st day of October, 2021.

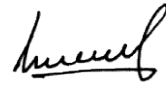
Sd/-VANLAL CHHUANGA
Commr. & Secretary to the Govt. of Mizoram
Taxation Department

Memo No.J.21011/7/2021(v)-TAX : Dated Aizawl, the 7th October, 2021

Copy to : -

1. P.S. to Governor, Mizoram.
2. P.S. to Chief Minister, Mizoram.
3. All P.S. to Speaker/Deputy Speaker/Minister/Minister of State, Mizoram.
4. Sr. P.P.S. to Chief Secretary, Government of Mizoram.
5. All Administrative Departments, Government of Mizoram.
6. All Heads of Department, Government 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. All Deputy Commissioner of State Tax, Mizoram.
10. Guard file



(C. LALFAKZUALA)

Under Secretary to the Govt. of Mizoram,
Taxation Department

Note: - The principal notification No.4/2017-State Tax (Rate), dated the 7th day of July, 2017, was published in the Mizoram Gazette, Extraordinary, vide VOL-XLVI, Issue No. 319 dated the 11th July, 2017 and was last amended by Notification No. 11/2018-State Tax(Rate) dated 28th day of May, 2018, issued vide file number No.J.21011/2(i)/2018-TAX.