

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

**NOTIFICATION
No. 15/ 2021 – State Tax (Rate)**

Aizawl, the 30th Nov., 2021

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend in the notification of the Government of Mizoram, Taxation Department No.11/2017- State Tax (Rate), dated the 7th July, 2017, published in the Mizoram Gazette, Extraordinary, VOL- XLVI, Issue No. 326 dated the 11th July, 2017, namely:-

In the said notification, in the TABLE, -

- (i) against serial number 3,-
 - (1) in column (3),in the heading “Description of Service”, in items (iii),(vi),(ix) and (x),for the words “Union territory, a local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;
 - (2) in column (3),in the heading “Description of Service”, in item (vii),for the words “Union territory, local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;
 - (3) in column (5),in the heading “Condition”, the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted;
- (ii) against serial number 26,in column (3), in the heading “Description of Service”, in item (i), in clause (b), after the words, numbers, figures and brackets “Customs Tariff Act, 1975 (51 of 1975)” the words “except services by way of dyeing or printing of the said textile and textile products” shall be inserted.

2. This notification shall come into force with effect from the 1st day of January, 2022.

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

Memo No.J.21011/7/2021-TAX

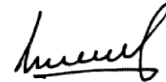
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Dated Aizawl, the 30th Nov., 2021

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. 11/2017 - State Tax (Rate), dated the 7th July, 2017 was published in the Mizoram Gazette, Extraordinary, VOL- XLVI, Issue No. 326 dated the 11th July, 2017 and last amended by notification No. 06/2021 – State Tax (Rate), dated the 7th October, 2021 vide file number No.J.21011/7/2021(i)-TAX.