

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

**NOTIFICATION
No. 16/ 2021 – State Tax (Rate)**

Aizawl, the 30th Nov., 2021

I In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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 the notification of the Government of Mizoram, Taxation Department No.12/2017- State Tax (Rate), dated the 7th July, 2017, published in the Mizoram Gazette, Extraordinary, VOL- XLVI, Issue No. 327 dated the 11th July, 2017, namely:-

In the said notification, in the TABLE, -

(i) against serial number 3, in column (3), in the heading “ Description of Services” , the words “or a Governmental authority or a Government Entity” shall be omitted;

(ii) against serial number 3A, in column (3), in the heading “ Description of Services “ , the words “or a Governmental authority or a Government Entity” shall be omitted;

(iii) against serial number 15, in column (3), in the heading “ Description of Services “ , after item (c), the following shall be inserted, namely, -

“Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017).”;

(iv) against serial number 17, in column (3), in the heading “ Description of Services “ , after item (e), the following shall be inserted, namely, -

“Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017).”

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

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

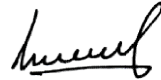
Memo No.J.21011/7/2021-TAX

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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. 12/2017 - State Tax (Rate), dated the 7th July, 2017 was published in the Mizoram Gazette, Extraordinary, VOL- XLVI, Issue No. 327 dated the 11th July, 2017 and last amended by notification No. 07/2021 – State Tax (Rate), dated the 7th October, 2021 vide file number No.J.21011/7/2021(II)-TAX.