

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

**NOTIFICATION  
No. 17/ 2021 – State Tax (Rate)**

Aizawl, the 30<sup>th</sup> Nov., 2021

In exercise of the powers conferred by sub-section (5) of section 9 of the State Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby makes the following amendments further to amend the notification of the Government of Mizoram, Taxation Department, No.17/2017- State Tax (Rate), dated the 7th July, 2017, published in the Mizoram Gazette, Extraordinary, VOL-XLVI, Issue No.332 dated the 11th July, 2017, namely:-

1. In the notification,-

(i) in clause (i),for the words “and motor cycle;”, the words “, motor cycle, omni bus or any other motor vehicle;” shall be substituted;

(ii) after clause (iii), the following clause shall be inserted, namely:-

“(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”

2. In the said notification, in Explanation, -

(i) in item (b), for the words, brackets, numbers and figures “and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”, the words, brackets, numbers and figures, “, motor cycle, motor vehicle and omni bus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”shall be substituted;

(ii) after item (b), the following shall be inserted namely, -

“(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”

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

**Sd-VANLAL CHHUANGA**

Commr. & Secretary to the Govt. of Mizoram  
Taxation Department

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

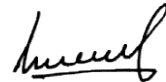
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Dated Aizawl, the 30<sup>th</sup> Nov., 2021

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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.17/2017- State Tax (Rate), dated the 7th July, 2017, was published in the Mizoram Gazette, Extraordinary, VOL- XLVI, Issue No.332 dated the 11th July, 2017 and last amended by notification No. 23/2017 - State Tax (Rate), dated the 4<sup>th</sup> September, 2017 *vide* file number No.J.21011/1/2017-TAX/Vol-II/Pt.-II.