

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

**NOTIFICATION
No. 4/2021-State Tax (Rate)**

Dated Aizawl, the 1st July, 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 the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments 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, *vide* Vol-XLVI, Issue No. 326, dated the 11th July, 2017, namely:-

2. In the said notification, in the Table, against serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted, namely, -

“ *Provided* that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the state tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.”.

Sd/-VANLAL CHHUANGA

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

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

: Dated Aizawl, the 1st July, 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, published in the Mizoram Gazette , Extraordinary, *vide* Vol-XLVI, Issue No. 326, dated the 11th July, 2017 and was last amended by notification No. 02/2021 - State Tax (Rate), dated the 11th June, 2021.