

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

**NOTIFICATION
No. 7/ 2021 – State Tax (Rate)**

Aizawl, the 7th October, 2021

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 further amendments in 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, vide VOL- XLVI, Issue No. 327, dated the 11th July, 2017, namely:—

In the said notification, in the Table, -

(i) against serial number 1, in column (3), after the figures and letters “12AA”, the word, figures and letters “ or 12AB” shall be inserted;

(ii) against serial number 9AA, in column (3), after the words “hosted in India”, the words “whenever rescheduled” shall be inserted;

(iii) after serial number 9AA and the entries relating thereto, the following shall be inserted, namely : -

(1)	(2)	(3)	(4)	(5)
“9AB	Chapter 99	Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under AFC Women's Asia Cup 2022.”;

(iv) against serial numbers 9D and 13, in column (3), after the figures and letters “12AA”, the word, figures and letters “ or 12AB” shall be inserted;

(v) against serial numbers 19A and 19B, in column (5), for the figures “2021”, the figures “2022” shall be substituted;

(vi) serial number 43 and the entries relating thereto shall be omitted;

(vii) after serial number 61 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"61A	Heading 9991	Services by way of granting National Permit to a goods carriage to operate through-out India / contiguous States.	Nil	Nil";

(viii) against serial number 72, in column (3), after the words "for which", the figures, symbol and words "75% or more of the" shall be inserted;

(ix) against serial numbers 74A and 80, in column (3), after the figures and letters "12AA", word, figures and letters " or 12AB" shall be inserted;

(x) after serial number 82A and the entries relating thereto, the following shall be inserted, namely : -

(1)	(2)	(3)	(4)	(5)
"82B	Heading 9996	Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022	Nil	Nil";

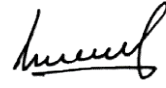
2. This notification shall come into force with effect from the 1st day of October, 2021.

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

Memo No.J.21011/7/2021(II)-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 was published in the Mizoram Gazette, Extraordinary, vide VOL- XLVI, Issue No. 327, dated the 11th July, 2017, and was last amended by notification No. 05/2020 - State Tax (Rate), dated the 26th October, 2020 *vide* file number No.J.21011/3/2019(i)-TAX.