

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

**NOTIFICATION  
No. 8/ 2021 – State Tax (Rate)**

Aizawl, the 7<sup>th</sup> October, 2021

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Mizoram, Taxation Department No.1/2017-State Tax (Rate), dated the 7th July, 2017, published in the Mizoram Gazette, Extraordinary, *vide* VOL-XLVI, Issue No. 316, dated the 11th July, 2017, namely:-

1. In the said notification, -

(a) in Schedule I – 2.5%, -

(i) after S. No. 71 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“71A	1209	Tamarind seeds meant for any use other than sowing”;
------	------	--

(ii) S. No. 138 to 148 and the entries relating thereto shall be omitted;

(iii) after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“186A	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel”;
-------	------	--

(iv) S. No. 187A and the entries relating thereto shall be omitted;

(v) S. No. 234 and the entries relating thereto shall be omitted;

(vi) in List 1, after item number 231 and the entries relating thereto, the following shall be inserted, namely: -

“(232) Pembrolizumab (Keytruda)”;

(vii) in List 3, after item number (B) (2) and the entries relating thereto, the following shall be inserted, namely: -

" (3) Retro fitment kits for vehicles used by the disabled”;

(b) in Schedule II – 6%, -

(i) against S. No. 80A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Bio-diesel (other than bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel)”;

(ii) S. No. 122 and the entries relating thereto shall be omitted;

(iii) S. No. 127 to 132 and the entries relating thereto shall be omitted;

(iv) after S. No. 201 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“201A	84, 85 or 94	<p>Following renewable energy devices &amp; parts for their manufacture</p> <p>(a) Bio-gas plant</p> <p>(b) Solar power based devices</p> <p>(c) Solar power generator</p> <p>(d) Wind mills, Wind Operated Electricity Generator (WOEG)</p> <p>(e) Waste to energy plants / devices</p> <p>(f) Solar lantern / solar lamp</p> <p>(g) Ocean waves/tidal waves energy devices/plants</p> <p>(h) Photo voltaic cells, whether or not assembled in modules or made up into panels</p> <p>Explanation: If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017-State Tax (Rate), dated 7th July, 2017 [VOL-XLVI, Issue No. 326], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent of the gross consideration charged for all such supplies, and the remaining thirty per cent of the gross consideration charged shall be deemed as value of the said taxable service.”;</p>
-------	--------------	--

(v) S. No. 205A to 205H and the entries relating thereto shall be omitted;

(vi) S. No. 232 and the entries relating thereto shall be omitted;

(c) in Schedule III – 9%, -

(i) after S. No. 26B and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“26C	2601	Iron ores and concentrates, including roasted iron pyrites
26D	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight

26E	2603	Copper ores and concentrates
26F	2604	Nickel ores and concentrates
26G	2605	Cobalt ores and concentrates
26H	2606	Aluminium ores and concentrates
26I	2607	Lead ores and concentrates
26J	2608	Zinc ores and concentrates
26K	2609	Tin ores and concentrates
26L	2610	Chromium ores and concentrates”;

(ii) after S. No. 101 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“101A	3915	Waste, Parings and Scrap, of Plastics”;
-------	------	---

(iii) for S. No. 153A and the entries relating thereto, the following S. No. and the entries shall be substituted, namely: -

“153A.	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like”;
--------	------	---

(iv) after S. No. 157 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“157A.	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.
157B.	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title [other than Duty Credit Scrips]
157C.	4908	Transfers (decalcomanias)
157D.	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
157E.	4910	Calendars of any kind, printed, including calendar blocks
157F.	4911	Other printed matter, including printed pictures and photographs; such as

		Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices”;
--	--	---

(v) after S. No. 398 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“398A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
398B	8602	Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof
398C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
398D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
398E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
398F	8606	Railway or tramway goods vans and wagons, not self-propelled
398G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
398H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.”;

(vi) against S. No. 447, in column (3), for the entry, the entry “Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609.”, shall be substituted;

(d) in Schedule IV – 14%, -

(i) after S. No. 12A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“12B	2202	Carbonated Fruit Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice”;
------	------	--

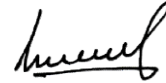
2. This notification shall come into force on the 1st day of October, 2021.

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

Memo No.J.21011/7/2021(iii)-TAX : Dated Aizawl, the 7<sup>th</sup> 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 No.1/2017-State Tax (Rate), dated the 7th day of July, 2017, was published in the Mizoram Gazette, Extraordinary, *vide* VOL-XLVI, Issue No. 316, dated 11<sup>th</sup> July, 2017, and was last amended by notification No. 01/2021 – State Tax (Rate) dated the 11th day of June, 2021 issued *vide* file number No.J.21011/7/2021-TAX.