

**No. J.21011/7/2022-TAX
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT**

**NOTIFICATION
No. 15/2022-State Tax (Rate)**

Aizawl, the 16th January, 2023

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) 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,

(i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely: -

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, –

- (i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and
 - (ii) such renting is on his own account and not that of the proprietorship concern.”;
- (ii) S. No. 23A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01st day of January, 2023.

Sd/-VANLAL CHHUANGA

Principal Secretary to the Govt. of Mizoram
Taxation Department

Memo No.J.21011/7/2022-TAX : Dated Aizawl, the 16th January, 2023

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, VOL-XLVI, Issue No. 327, dated the 11th July, 2017, and last amended by notification No. 04/2022 - State Tax (Rate), dated the 26th July, 2022 vide file number No.J.21011/7/2021-TAX/Loose.