

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

**NOTIFICATION
No. 5/2022-State Tax (Rate)**

Aizawl, the 26th July, 2022

In exercise of the powers conferred by sub-section (3) of section 9 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), Governor of Mizoram, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Mizoram, in the Taxation Department, No.13/2017-State Tax (Rate), dated the 7th July, 2017, published in the Mizoram Gazette, Extraordinary, vide VOL-XLVI, Issue No. 328 dated the 11th July, 2017, namely: -

In the said notification, in the Table, -

(1) against serial number 1, in column (2), -

(a) the words, figures and symbols “who has not paid state tax at the rate of 6%,” shall be omitted;

(b) after the proviso the following proviso shall be inserted, namely: -

“Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the SGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.”;

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority” shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.”;

(4) after Annexure II, the following annexure shall be inserted, namely: -

“Annexure III

Declaration

I/we have taken registration under the SGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge.”.

II. This notification shall come into force with effect from the 18th July,2022.

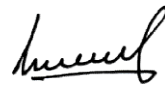
Sd/-VANLAL CHHUANGA

Principal Secretary to the Govt. of Mizoram
Taxation Department

Memo No.J.21011/7/2021-TAX/Loose : Dated Aizawl, the 26th July, 2022

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. 13/2017 -State Tax (Rate), dated the 7th July, 2017 was published in the Mizoram Gazette, Extraordinary, vide VOL-XLVI, Issue No. 328 dated the 11th July, 2017 and was last amended vide notification no. 29/2019 -State Tax (Rate), dated the 5th February, 2020 issued vide file number No.J.21011/2/2019 (m)-TAX