

No.J.21011/7/2023-TAX
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT

NOTIFICATION
No. 13/2023-State Tax(Rate)

Aizawl, the 3rd November, 2023

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

In the said notification, in the Table, -

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

(1)	(2)	(3)	(4)	(5)
"3B	Chapter 99	Services provided to a Governmental Authority by way of - (a) water supply; (b) public health; (c) sanitation conservancy; (d) solid waste management; and (e) slum improvement and upgradation.	Nil	Nil";

(2.) against serial number 6, in column (3), in item (a), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(3.) against serial number 7, in column (3), in the Explanation, in item (a), in sub-item(i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(4.) against serial number 8, in column (3) in the proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(5.) against serial number 9, in column (3), in the first proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

2. This notification shall come into force with effect from the 20th day of October, 2023.

Sd/-C.LALZAHNGOA

Secretary to the Govt. of Mizoram
Taxation Department

Memo No.J.21011/7/2023-TAX : Dated Aizawl, the 3rd November, 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



(LALTHAWMMAWIA)

Deputy Secretary to the Govt. of Mizoram,
Taxation Department

Note: The principal notification no. 12/2017 – State Tax (Rate), dated the 7th July, 2017 was published in the Mizoram Gazette, Extraordinary, vide VOL-XLVI, Issue No.327 dated the 7th July, 2017 and was last amended vide notification no. 07/2023 - State Tax (Rate), dated the 4th Aug., 2023 issued vide file number No.J.21011/7/2022-TAX.