

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

**NOTIFICATION  
No. 49/2023-State Tax**

Aizawl, the 24<sup>th</sup> November, 2023

In exercise of the powers conferred under 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, notifies the following supplies under the said sub-section, namely:—

- (i) supply of online money gaming;
- (ii) supply of online gaming, other than online money gaming; and
- (iii) supply of actionable claims in casinos.

2. This notification shall come into force on the 1st day of October, 2023.

**Sd/-H.LIANZELA**

Secretary to the Govt. of Mizoram  
Taxation Department

Memo No.J.21011/7/2023-TAX : Dated Aizawl, the 24<sup>th</sup> 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