

**GOVERNMENT OF MIZORAM  
TAXATION DEPARTMENT**

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**No.J.21011/7/2023-TAX**

**Aizawl, the 22<sup>nd</sup> August, 2024.**

**NOTIFICATION**

**No. 3/2024-State Tax (Rate)**

In exercise of the powers conferred by sub-section (1) of section 11 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Mizoram, Taxation Department, No. 2/2017-State Tax (Rate), dated the 7<sup>th</sup> July, 2017, published in the Mizoram Gazette, Extraordinary, *vide* VOL-XLVI, Issue No.317, dated the 11<sup>th</sup> July, 2017, namely:-

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall come into force on the 15<sup>th</sup> day of July, 2024.

**Sd/- S.M. ALI**

Secretary to the Govt. of Mizoram,  
Taxation Department

Memo No.J.21011/7/2023-TAX : Dated Aizawl, the 22<sup>nd</sup> August, 2024.

Copy to : -

1. P.S. to Governor, Mizoram.
2. P.S. to Chief Minister, Mizoram.
3. P.S. to Speaker/ Deputy Speaker/Ministers/Leader of Opposition/ /Minister of State, Mizoram.
4. Chief Executive Member, MADC/LADC/CADC.
5. Sr. P.P.S. to Chief Secretary, Government of Mizoram.
6. All Administrative Departments, Government of Mizoram.
7. All Heads of Department, Government of Mizoram.
8. Commissioner of State Tax, Mizoram.
9. Controller, Printing & Stationeries Department with 6 (six) spare copies for publication in the Mizoram Gazette Extra Ordinary.
10. All Deputy Commissioners of State Tax (Zonal Officers), Mizoram.
11. Guard file.



**( LALTHAWMMAWIA )**

Deputy Secretary to the Govt. of Mizoram,  
Taxation Department

Note: -The principal notification No. 2/2017-State Tax (Rate), dated the 7<sup>th</sup> July, 2017, was published in the Mizoram Gazette, Extraordinary, *vide* VOL-XLVI, Issue No.317, dated the 11<sup>th</sup> July, 2017, namely, and was last amended *vide* notification No. 18/2023-State Tax (Rate) dated the 3<sup>rd</sup> November, 2023, *vide* number No.J.21011/7/2023-TAX