

No.J.21011/7/2023-FEA(Tax)
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT

NOTIFICATION
No. 24/2024-State Tax

Aizawl, the 4th November, 2024

In exercise of the powers conferred by sub-section (2) of section 23 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Mizoram, Taxation Department (No.J.21011/1/2017-TAX/Part(ii) dated the 29th June, 2017), published in the Mizoram Gazette, Extraordinary, VOL-XLVI, Issue No. 310, dated the 7th July, 2017, namely:-

In the said notification, after the opening paragraph, the following proviso shall be inserted, namely :-

“Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall come into force with effect from the 10th day of October, 2024.

Sd/-VANLALDINA FANAI
Finance Commissioner
Government of Mizoram

Memo No.J.21011/7/2023-FEA(Tax) : Dated Aizawl, the 4th November, 2024
Copy to : -

1. P.S. to Governor, Mizoram.
2. P.S. to Chief Minister, Mizoram.
3. All P.S. to Speaker/ Ministers/Leader of Opposition/Deputy Speaker/ 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 with 6 (six) spare copies for publication in the Mizoram Gazette Extra Ordinary.

- 10. All Deputy Commissioner of State Tax, Mizoram.
- 11. Guard file



(ZORAMDINI)

Under Secretary to the Govt. of Mizoram,
Finance Department

Note: The principal notification [No.J.21011/1/2017-TAX/Part(ii) dated the 29th June, 2017] was published in the Mizoram Gazette, Extraordinary, VOL-XLVI, Issue No. 310, dated the 7th July, 2017.