

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

**NOTIFICATION**  
**No. 25/2024-State Tax**

Aizawl, the 2<sup>nd</sup> December, 2024

In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), hereafter in this notification referred to as the said Act, the Governor of Mizoram, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Mizoram, Taxation Department No. 50/2018-State Tax, vide No.J.21011/1(ii)/2018-TAX/Pt dated 25<sup>th</sup> Sept., 2018, namely:-

In the said notification,

- (i) after clause (c) and before the first proviso, the following clause shall be inserted,-  
  
“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;
- (ii) for the third proviso, the following proviso shall be substituted, namely-  
  
“Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.”

**Sd- VANLALDINA FANAI**  
Finance Commissioner  
Government of Mizoram

**No. J.21011/7/2023-FEA(Tax) : Dated Aizawl, the 2<sup>nd</sup> December, 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



**(CHRISTINA LALMUANZUALI)**

Under Secretary to the Govt. of Mizoram,  
Finance Department

Note:- The principal notification No. 50/2018- State Tax, was issued vide No.J.21011/1(ii)/2018-TAX/Pt dated 25<sup>th</sup> Sept., 2018 and last amended *vide* notification No. 73/2018-State Tax, vide No.J.21011/2/2018(6)-TAX dated 17<sup>th</sup> January, 2019.