

GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Economic Affairs)

NOTIFICATION

No. 19 of 2025 – State Tax (Rate)

Dated Aizawl, the 4th February, 2026

No. J. 21011/2/2025-FEA(TAX) : In exercise of the powers conferred by sub-section (1) of section 9 and 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, hereby makes the following amendments in the notification of the Government of Mizoram, Finance Department, No. 9/2025- State Tax (Rate), *vide* number No.J.21011/2(i)/2025-FEA(Tax) dated the 17th September, 2025, namely:-

In the said notification, -

- (a) in the Schedule II – 9%, after S. No. 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“4A.	2403 19 21, 2403 19 29	Biris;”;
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- (b) in the Schedule III – 20%, after S. No. 13 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“14.	2106 90 20	Pan masala;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves];
16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;
17.	2403 (other than 2403 19 21, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences [other than biris];
18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion;
19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion.”;

- (a) the Schedule VII – 14%, and the entries relating thereto shall be omitted.

2. This notification shall come into force on the 1st day of February, 2026.


Sd/-VANLALDINA FANAI
Finance Commissioner
Government of Mizoram

Memo.No. J. 21011/2/2025-FEA(TAX) : Dated Aizawl the 4th February, 2026

Copy to:-

1. Secretary to the Governor, Mizoram.
2. P.S. to Chief Minister, Mizoram
3. P.S. to Speaker/Ministers/Leader of Opposition/Deputy Speaker/Ministers of State/Vice-Chairman, State Planning Board/Deputy Govt. Chief Whip, Mizoram.
4. Chief Executive Member, MADC/LADC/CADC.
5. Sr. P.P.S. to Chief Secretary, Government of Mizoram.
6. All Administrative Department, Government of Mizoram.
7. All Heads of Department, Government of Mizoram.
8. Commissioner of State Tax, Mizoram.
9. Controller, Printing & Stationeries with 2 (two) spare copies for publication in the Mizoram Gazette Extra Ordinary.
10. All Deputy Commissioner of State Tax, Mizoram.
11. Website Manager, Finance Department for uploading on the website.
12. Guard File.



(CHRISTINA LALMUANZUALI)
Under Secretary to the Govt. of Mizoram
 Finance Department (EA)

Note: The principal notification No. 9/2025- State Tax (Rate), dated the 17th September, 2025, was issued *vide* No.J.21011/2(i)/2025-FEA(Tax).