

GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Economic Affairs)

NOTIFICATION

No. 14 of 2025 – State Tax

Dated Aizawl the 1st October, 2025

No.J.21011/2(ii)/2025-FEA(TAX): In exercise of the powers conferred by sub-section (6) of section 54 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram on the recommendations of the Council, hereby notifies the following category of registered persons who shall not be allowed refund on provisional basis under the said Act, namely : –

(a) Any person, who has not undergone Aadhaar authentication under rule 10B of the Mizoram Goods and Services Tax Rules, 2017;

(b) Any person, who is engaged in the supply of the goods bearing description specified in column (3), falling under Chapter or heading or sub-heading or tariff item specified in column (2), of the Table below:

Table

S. No.	Chapter/ Heading/ Sub- heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	0802 80	Areca nuts
2.	2106 90 20	Pan masala
3.	24	Tobacco and manufactured tobacco substitutes
4.	3301	Essential oils

Explanation. –

(i) In this notification, “tariff item”, “heading”, “sub-heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of October, 2025.

Sd/-VANLALDINA FANAI
Finance Commissioner
Government of Mizoram

Memo.No.J.21011/2(ii)/2025-FEA(TAX) : Dated Aizawl the 1st October, 2025

Copy to:-

1. Secretary to the Governor, Mizoram.
2. P.S. to the Chief Minister, Mizoram
3. P.S. to Speaker/Ministers/Leader of Opposition/Deputy Speaker/Minister 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.
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(CHRISTINA LALMUANZUALI)
Under Secretary to the Govt. of Mizoram
Finance Department (EA)