

No.J.21011/2/2023-FEA(TAX)
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT

NOTIFICATION
No. 1/2025-State Tax (Rate)

Aizawl, the 5th February, 2025

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 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. 1/2017- State Tax (Rate), published in the Mizoram Gazette, Extraordinary, VOL- XLVI, *vide* Issue No 316, dated the 11th July, 2017, namely:-

In the said notification, -

- (a) in the Schedule I – 2.5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"98B.	1904	Fortified Rice Kernel (FRK)";
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(b) in the Schedule III – 9%, against S. No. 15, in column (3), after the words "commonly known as Murki", the words ", Fortified Rice Kernel (FRK)" shall be inserted;

(c) after the Schedule VII, in the Explanation, for clause (ii) and proviso appended to it, the following clause shall be substituted, namely: -

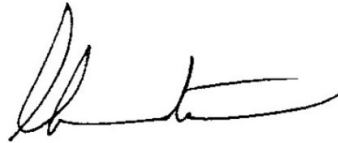
"(ii) The expression 'pre-packaged and labelled' means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are 'pre-packed' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder."

2. This notification shall come into force with effect from 16.01.2025.

Sd/-VANLALDINA FANAI
Finance Commissioner
Government of Mizoram

Memo No.J.21011/2/2023-FEA(TAX) : Dated Aizawl, the 5th February, 2025
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. 1/2017- State Tax (Rate), dated the 7th July, 2017, was published in the Mizoram Gazette, Extraordinary, VOL- XLVI, *vide* Issue No 316, dated the 11th July, 2017, and was last amended *vide* notification No. 5/2024 – State Tax (Rate), dated the 4th November, 2024, issued *vide* number No.J.21011/7/2023-FEA(Tax).