

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

NOTIFICATION
No. 6/2025-State Tax (Rate)

Aizawl, the 5th February, 2025

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 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 amendment further to amend the notification number 12/2017-State Tax (Rate), of the Government of Mizoram, Taxation Department, published in the Mizoram Gazette, Extraordinary, VOL-XLVI, Issue No 327, dated the 11th July, 2017, namely:—

(i) In the said notification, in the table, -

(A) against serial number 25A, in column (3), for the words “transmission and distribution” wherever occurring, the words “transmission or distribution” shall be substituted;

(B) after serial number 36A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“36B	Heading 9971 or Heading 9991	Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles.	Nil	Nil”

(C) against serial number 69, in the entry in column (3), after item (e), the following item shall be inserted, namely :-

“(f) a training partner approved by the National Skill Development Corporation,”

(ii) in paragraph 2 of the said notification,

(A) item (w) shall be omitted with effect from the 1st day of April, 2025;

(B) after item (zj), the following item shall be inserted, namely: -

“(zja) “insurer” has the same meaning as assigned to it in sub-section (9) of section 2 of the Insurance Act, 1938 (4 of 1938).”.

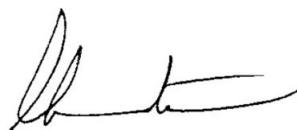
Sd/-VANLALDINA FANAI

Finance Commissioner
Government of Mizoram

Memo No.J.21011/2/2023-FEA(TAX) : Dated Aizawl, the 5th February, 2025

Copy to : -

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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.
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(CHRISTINA LALMUANZUALI)

Under Secretary to the Govt. of Mizoram,
Finance Department

Note:- The principal notification number 12/2017 – State Tax (Rate) was published in the Mizoram Gazette, Extraordinary, VOL-XLVI *vide* Issue No.327, dated the 11th July, 2017 and was last amended *vide* notification number 08/2024-State Tax (Rate) issued *vide* No.J.21011/7/2023-FEA(Tax), dated the 4th November, 2024.