

**No.J.21011/1/2017-TAX/Vol-III/Part(vi)**  
**GOVERNMENT OF MIZORAM**  
**TAXATION DEPARTMENT**

...

**NOTIFICATION**  
**No. 47/2017-State Tax (Rate)**

Dated Aizawl, the 17<sup>th</sup> Nov., 2017

In exercise of the powers conferred by sub-section (1) of section 11 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, in Taxation Department, No.12/2017- State Tax (Rate), dated the 7<sup>th</sup> July, 2017, namely:-

In the said notification, in the Table, -

(a) Against serial number 11A, for the entry in column (3), the following entry shall be substituted namely: -

“Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.”;

(b) the serial number 11B and the entries relating thereto, shall be omitted;

(c) after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil”.

2. This notification shall come into force with effect from **15<sup>th</sup> of November, 2017**.

**Sd/-VANLAL CHHUANGA**  
Commr. & Secretary to the Govt. of Mizoram  
Taxation Department