

**No.G.28042/128/2022-COMTAX/154**  
**GOVERNMENT OF MIZORAM**  
**OFFICE OF THE COMMISSIONER OF STATE TAX**  
**MIZORAM : AIZAWL**

**Circular No.3/2022 of Mizoram GST Act, 2017**

Aizawl the 5<sup>th</sup> August, 2022

**Subject: Clarification on rate of tax of works contract supply under GST**

In supersession to Circular No.2/2022 of the Mizoram GST Act, 2017 dated 2<sup>nd</sup> May, 2022, clarification regarding new rate of tax on works contract supply under GST in respect of item no. (iii), (iv), (v), (va), (vi), (vii), (ix) and (x) vide Notification No. 3/2022 State Tax (Rate) dated 26.7.2022 (read with Notification No. 3/2022 Central Tax (Rate) dated 13.7.22) is hereby amended as below:-

<b>Sl. No.</b>	<b>Chapter, Section or Heading</b>	<b>Description of Services</b>	<b>Old Rate (Percent)</b>	<b>New Rate (Percent) – w.e.f. 18.7.2022</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
1.	Heading 9954 (Construction Services)	(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central/Mizoram Goods and Services Tax Act, 2017, supplied to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, - (a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958); (b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.	12%	18%

Sl. No.	Chapter, Section or Heading	Description of Services	Old Rate (Percent)	New Rate (Percent) – w.e.f. 18.7.2022
1	2	3	4	5
2.	Heading 9954 Construction Services	<p>(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central/Mizoram Goods and Services Tax Act, 2017, {other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above} supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-</p> <p>(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;</p> <p>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;</p> <p>(c) a civil structure or any other original works pertaining to the In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban)]</p> <p>(d) a civil structure or any other original works pertaining to the Beneficiary led individual house construction / enhancement under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>(da) a civil structure or any other original works pertaining to the Economically Weaker Section (EWS) houses constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);</p> <p>(db) a civil structure or any other original works pertaining to the</p>	12%	18%

Sl. No.	Chapter, Section or Heading	Description of Services	Old Rate (Percent)	New Rate (Percent) – w.e.f. 18.7.2022
1	2	3	4	5
		<p>houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2) under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);</p> <p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased Provided that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the central/state tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.</p> <p>(g) a building owned by an entity registered under section 12AA of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.</p>		
3.	Heading 9954 (Construction Services)	<p>(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central/Mizoram Goods and Services Tax Act, 2017, [other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above] supplied by way of construction, erection, commissioning, or installation of original works pertaining to,-</p> <p>(a) railways, [including] monorail and metro;</p>	12%	18%

<b>Sl. No.</b>	<b>Chapter, Section or Heading</b>	<b>Description of Services</b>	<b>Old Rate (Percent)</b>	<b>New Rate (Percent) – w.e.f. 18.7.2022</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
		<p>(b) a single residential unit otherwise than as a part of a residential complex;</p> <p>(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under - (1) the Affordable Housing in Partnership component of the Housing for All(Urban) Mission/Pradhan Mantri Awas Yojana; (2) any housing scheme of a State Government;</p> <p>(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;</p> <p>(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p>		
4.	Heading 9954 (Construction Services)	(va) Composite supply of works contract as defined in clause (119) of section 2 of the Central/Mizoram Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction,	12%	18%

<b>Sl. No.</b>	<b>Chapter, Section or Heading</b>	<b>Description of Services</b>	<b>Old Rate (Percent)</b>	<b>New Rate (Percent) – w.e.f. 18.7.2022</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
		erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of affordable residential apartments covered by sub- clause (a) of clause (xvi) of paragraph 4 below, in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option to pay central/state tax on construction of apartments at the rates as specified for item (ie) or (if), as the case may be, in the manner prescribed therein,		
5.	Heading 9954 (Construction Services)	(vi) Composite supply of works contract as defined in clause (119) of section 2 of the Central/Mizoram Goods and Services Tax Act, 2017, {other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above} provided to the Central Government, State Government, Union Territory, [a local authority, a Governmental Authority or a Government Entity] by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.	12%	18%

<b>Sl. No.</b>	<b>Chapter, Section or Heading</b>	<b>Description of Services</b>	<b>Old Rate (Percent)</b>	<b>New Rate (Percent) – w.e.f. 18.7.2022</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
		[Explanation.- For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.]		
6.	Heading 9954 (Construction Services)	(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central/Mizoram Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority	5%	12%
7.	Heading 9954 (Construction Services)	(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central/Mizoram Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	12%	18%
8.	Heading 9954 (Construction Services)	(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central/Mizoram Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority.	5%	12%

Difficulty, if any, in the implementation of this Circular may be brought to the notice of the undersigned.


**SD/-(KAILIANA RALTE)**  
Commissioner of State Tax  
Mizoram : Aizawl

Memo.No.G.28042/128/2022-COMTAX/154

Dated Aizawl, the 5<sup>th</sup> August, 2022

Copy to:-

- 1) All Heads of Departments, Government of Mizoram.
- 2) All Deputy Commissioners of State Tax, Mizoram.
- 3) Guard file.

  
Commissioner of State Tax  
Mizoram : Aizawl