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NOTIFICATION

No.TXT/136/86, the 20th December, 1991. In exercise of the powers conferred under sub-section (3) of Section 3 of the Mizoram Sales Tax Act, 1989 and in Supersession of notification issued under Memo No. TXT/136/86 dt. 1.2.1990 the Governor of Mizoram is pleased to notify the undermentioned goods as notified goods for the purpose of levying a tax at first stage of sale of such goods in the State of Mizoram with effect from First January, 1992 and until further orders.

LIST OF NOTIFIED GOODS

1. All Motor vehicles, including chassis of motor vehicles, spare parts and accessories of motor vehicles, trailers, tyres and tubes (including pneumatic tyres).
2. Motor cycles and cycle combinations, motor scooters, motorettes and tyres and tubes, spare parts and accessories of motor cycles, scooters and motorettes.
3. Refrigerators and air conditioning plants, component parts thereof.
4. Wireless reception instruments and apparatus, radio and radio gramophones, electrical valves accumulators, amplifiers and loud speakers and spare parts and accessories thereof.
5. Cinematographic equipment including Cameras, projectors and sound recording and reproducing equipment, lenses, films, parts and other accessories required for use therewith.
6. Photographic and other cameras and enlargers, lenses, film and plates, paper and cloth and other parts and accessories required for use herewith.
7. All clocks, time pieces and watches and parts thereof.
8. Iron and steel safes and almirahs.

9. All arms including rifles, revolvers, pistol and ammunition for the same.
10. Dictaphone and other similar apparatus for recording sound and spare parts thereof.
11. Sound transmitting equipment including telephones and loud speakers and spare parts thereof.
12. Office Machines and apparatus including Typewriters, Tabulating machines, calculating machines, Cash Register machines cheque writing machines, statistical machines, Card punching machines, computers including peripheral devices, inter-com devices and component parts and accessories of such office machines and apparatus.
13. Binoculars, telescopes and opera glasses.
14. Television sets, spare parts and accessories thereof.
15. Video Cassete player and Video Cassette recorder, spare parts and accessories thereof.
16. Video Cassettes.
17. Tape recorder, component parts and accessories thereof.
18. Television monitory.
19. Voltage Stabilizer.
20. Records players, record, Cassettes, component parts, accessories of record player.
21. Batteries (excluding dry cells)
22. Upholstered furniture, sofa sets, dressing tables and furniture of all types made of timber, aluminium and iron and steel.
23. Vacuum flasks of all kinds (including thermoses, thermic jugs, ice buckets or boxes, urns and other domestic receptables to keep food or beverages hot or cold) and refills thereof.
24. Perambulators.
25. Carpets including durries and Jute products.
26. Foam rubber products including artificial or synthetic resin and plastic.
27. Mosaic tiles including marble chips and articles made of marble or mosaic, laminated sheets like Formica, Stühmica, etc.

28. All electrical goods, instruments, apparatus appliances, and all such articles, the use of which cannot be had except with the application of electrical energy, including fans, lighting bulbs, electrical earthenwares and porcelain and all other accessories and component parts either sold as a whole or in parts.
29. All varieties of tractors and bulldozers including parts and accessories thereof (including power tillers).
30. Bicycles, rickshaws and cycle combinations and accessories and parts thereof.
31. Cement, articles made of cement and reinforced cement concrete.
32. Leather goods of all varieties (other than hand-made foot-wear when sold at a price not exceeding Rs. 5.00)
33. Surgical appliances, dressings including sanitary napkins and sanitary towels and medicines and drugs other than the followings :—
 - (a) Antimalarial drugs viz., quinine in powder form, quinine pills (but not sugar coated), quinine alkaloids, salts of drugs e.g. Nivaquine, Reschofin and Comoquine whether in solution or in powder or in tablets form, paludrin and dataprim.
 - (b) Anti-kala-azar drugs. viz., Urea stibamine and Pontamidine Isethionate.
 - (c) Vaccines viz., Small-pox vaccine, Cholera vaccine and T.A.B. vaccine.
34. Paints, colours, laquers and varnishes including glue, polish, turpentine, enamels and indigo including ebaltar and limb.
35. Plywood, hard-board, card board, straw-board, oil papers, cyclostyling paper, cyclostyling ink, carbon papers and typewriting ribbons.
36. Gemerals, rubies, real pearls and sapphires, synthetic or artificial precious stones including diamond, gold and gold ornament silver and silver ornaments.
37. Sewing machines, knitting machines and parts and accessories thereof.
38. Stainless steel products.
39. Sanitary fittings and water supply materials, water filter, parts and accessories thereof.
40. Ready made garments.
41. Aluminium wares.
42. All machineries and spare parts thereof.
43. Ladies hand bags and other types of vanity bags.

44. White sheets and galvanized sheets plain or corrugated and articles such as trunk, suitcases and boxes made thereof used for any purpose whatsoever.
45. Asbestos sheets and asphalt sheets.
46. Pipes and fitting of pipes.
47. Declared goods, Covered under sec 14 (III) & (IV) of the CST Act. 1956.
48. Tarpaulin.
49. Cured or frozen meat and fish, when sold in sealed containers.
50. Cushions, mattresses, pillows and other articles made wholly or partly or rubber foam.
51. Tinned, canned, bottled or packed goods or provisions including confectionery biscuits and cakes of all kinds but excluding baby food.
52. Transfer of the right to use any goods including video cassette, video cassette players, video cassette recorders, video cameras (whether or not for a specified period) for cash, deferred payment or other valuable consideration.
53. Papers other than exempted under schedule III of the Act.
54. Perfumes, deodorants of all kinds, make-up materials and Cosmetics of all varieties excluding (i) Talcum and other powders for face and skin, (ii) Depilatories, (iii) Blemish removers and beauty milk and cleansing milk, (iv) Hair Dyes and hair darkeners, (v) Hair creams, (vi) Hair spray, (vii) Pomade, brilliantine and vaselin, (viii) Alta, (ix) Hair tonic and hair lotion (x) Lipsticks, (xi) Nail polish, (xii) Eyeliners, (xiii) Eye-tax, (xiv) Rouga, (xv) Bindi, (xvi) After shave lotions and creams.
55. Crockery and cutlery including knives, forks, and spoons, articles made of glass, handalium enamel, brass, bel-metal and copper used for any purpose whatsoever but excluding locally product of crockery and cutlery from alluminium.

Rin Sanga,
Secy. to the Govt. of Mizoram,
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