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NOTIFICATION

No.TXT.136/86/243 the 9th. March, 1992. 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.20.12.1991, 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 April, 1992 and until further orders.

LIST OF NOTIFIED GOODS

1. All Motor Vehicles, including chassis of Motor Vehicles, Motor Cycles, Motor Scooters, Motorettes/Mopeds Tractors, Bulldozer and other earth movers, spare parts and accessories thereof including tyres and tubes.
2. Refrigerators, Air conditioners, Water Cooling Machines, Geysers, Washing Machines and component parts thereof.
3. All electronic goods, instruments, apparatus, appliances.
4. All clocks, time pieces excluding wrist watches, altimetre, ameter and all other precisions and scientific instruments.
5. Iron and Steel Safes, Almirahs, furniture wooden furniture excluding local products.
6. All arms including Rifles, Revolvers, Pistols, Air Rilles and Air Pistols and ammunitions for the same.
7. Sound transmitting equipment including Telephones, Loud Speaker, Dictaphones Amplifier, Microphones and spare parts thereof.

8. Office machines and apparatus including Type-writers, Tabulating Machines, Calculating Machines, Cash Register Machines, Cheque Writing Machines, Statistical Machines, Card Punching Machines, Computers including deripheral devices, inter-com devices and component parts and accessories of such office machines and apparatus.
9. Binoculars, Telescope, Opera Glass, Cameras.
10. Television Sets, Video Cassatte Player, V.C.R, Video Camera, Video Cassettes, Tape Recorders, Record Players, Compact Disco Player, Television Monitory, Disc Antenae and Radio Sets including component parts and accessories thereof.
11. All Carpets including durries and jute and coir products excepting bamboo, cane and cotton products.
12. Mosaic tiles and Articles made of marble or mosaic, laminated sheets like Formica, Sunmica etc.
13. Emeralds, rubies, real pearls and sapphires, synthetic or artificial precious stones including diamond gold and gold ornaments, silver and silver ornaments.
14. All machineries including Printing Machines and parts and accessories thereof, but excluding Sewing and Knitting Machines.
15. Declared goods, covered under Section 14 (iv) of the Central Sales Tax Act, 1956.

Rin Sanga,
Secretary to the Govt. of Mizoram,
Excise & Taxation Department.