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#### NOTIFICATION

No.G.27032/1/92-TAX/161, the 14th June, 2001. In exercise of the powers conferred by sub-section (2) of section 4 of the Mizoram Sales Tax Act, 1989 (Act No. 8 of 1989) as amended from time to time, the Governor of Mizoram is pleased to modify and revise the rates of tax in respect of any transfer of property in goods (whether as goods or any other form) involved in the execution of works contract referred to in sub-section (4) of Section 3 as specified in Schedule IV with effect from the 1st day of July, 2001 as below :

#### SCHEDULE - IV

[ (See Section 3(4) and Section 4(1)(c) ) ]

Sl. No.	Description of works contract.	Percentage of deduction allowed under section 4 (3)(iii).	Rate of Tax
1	2	3	4

Any works contract the execution of which involved sale of goods notified under Section 3(1) of the Act.

30% (when labour charges and non-material costs are not ascertainable from the accounts of the dealer).

At the rate as specified against each goods in Schedule -II.

Notwithstanding anything contained in this Schedule where any dealer is liable to pay tax in respect of any works-contract aforesaid involving sale of declared goods which has not suffered any tax under this Act, the tax shall be calculated at the rate of 4 (four) per centum of the contractual transfer price relating to such declared goods.

Vanhela Pachuau,  
Secretary to the Govt. of Mizoram,  
Taxation Department.