



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

RNI No. 27009/1973

Postal Regn. No. NE-313(MZ) 2006-2008

VOL - XLIX Aizawl, Tuesday 7.1.2020 Pausha 17, S.E. 1941, Issue No. 5

NOTIFICATION

No. 26 of 2019-State Tax (Rate)

No.J.21011/1/2019 (b) - TAX, the 20th December, 2019. In exercise of the powers conferred by sub-section (3) of section 11 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, and on being satisfied that it is necessary so to do, hereby makes the following further amendment in the notification of the Government of Mizoram, Taxation Department No.11/2017-State Tax (Rate), dated the 7th July, 2017, published in the Mizoram Gazette, Extraordinary, VOL-XLVI, Issue No. 326 dated the 11th July, 2017. In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following Explanation shall be inserted, namely:-

“Explanation - For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.”

Vanlal Chhuanga

Commr. & Secretary to the Govt. of Mizoram,
Taxation Department.