



# **The Mizoram Gazette**

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#### **NOTIFICATION**

No. G. 27032/1/92-TAX/'B', the 30th August, 2001. In exercise of 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 and in supersession of Notification No. G. 27032/1/92-TAX/160 dt. 14.6.2001, the Governor of Mizoram is pleased to add and modify entries in Schedule-II of the Act aforesaid and to further specify the rates of tax as indicated in the Schedule-II below which will come into force with effect from 1st DAY OF OCTOBER, 2001.

#### **SCHEDULE - II**

( See Section - 4(1) (a) )

Sl. No.	Description of goods	Rate of Tax
1.	Motor vehicles including motor car omnibuses, motor vans, motor trucks, chassis of motor vehicles, bodies of motor vehicles and all varieties of Trailer, by whatever name known.	12%
2.	Parts, accessories and components of motor vehicles, Trailers and other vehicles including batteries.	8%
3.	Motor cycles, motor cycle combinations, motor scooters, motorrettes, three wheelers, its parts, accessories and components thereof.	8%

4. All varieties of Tractors, Powertillers, Parts and accessories thereof. 4%
5. All varieties of bulldozers, Excavators, earthmovers, parts and accessories thereof. 8%
6. Tyres (including pneumatic tyres). Flabs and tubes. 8%
7. Air-conditioners, Refrigerators, cooling Appliances, Geysers, Televisions, Video Cassette Recorder, Video Cassette Player, Video Compact Disc Players, Home-Theatres, Video Camera, Washing Machine, Vacuum cleaners, Dish washers, Airpurifiers, Voltage Stabilizer, Transformers, Photocopiers, Fax machines, wireless set and their parts and accessories thereof. 12%
8. Computers and Information Technology Products. (List of Information Technology Products appended in Annexure). 4%
9. All arms including rifles, revolvers, pistol and ammunitions for the same. 12%
10. Gold, Silver and other precious stones. 5%
11. Iron and steel as defined in clause (iv) of Section 14 of C. S. T. Act, 1956. 4%
12. Building materials including cement, white cement, Floor-tiles, wall-tiles of all types including ceramic, glazed tiles, mosaic tiles, marble, Granite and other decorative stone-slabs, white sheets, Plain or corrugated sheets made of iron or other materials including asbestos, Paints of all kinds, lacquers, distempers, cement colour, enamels, varnishes, pigments, glue, adhesive, thinner, turpentine, putty, polish and sealants. 8%
13. Cosmetics and toilet goods such as hair oil, hair cream, toothpaste, tooth-powder, tooth-brush, shampoo, soap of all varieties, detergents of all kinds, hair-dye, scents, perfumes, cream, body and face powder, lipstick, eyelashes, shaving sets, razors, razor-blades, shaving sticks, shaving cream, shaving brush, shaving soaps, sanitary towels, sanitary napkins. 12%
14. Tinned, packed or bottled food, cakes, biscuits, confectionaries, drinks, butter, ghee, cream, cheese, milk food excluding locally 8%

produced/manufactured of these goods and such other goods exempted under Schedule-I.

15. All kinds of machineries including stone crusher, parts and accessories thereof but excluding surgical and Hospital equipments. 8%

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

### ANNEXURE LIST OF INFORMATION TECHNOLOGY PRODUCTS

HSN Code	DESCRIPTION OF ITEMS.
84.69	Word Processing Machines and Electronic Typewriters.
84.70	Electronic Calculators.
84.71	Computer Systems and peripherals, Electronic Diaries
84.73	Parts and Accessories of HSN 84.69, 84.70 and 84.71 for items listed above.
85.01	DC Micromotors/Stepper motors of an output not exceeding 37.5 Watts.
85.03	Parts of HSN 85.01 for items listed above.
85.04	Uninterrupted Power Supplies (UPS) and their parts
85.05	Permanent magnets and articles intended to become permanent magnets (Ferrites)
85.17	Electrical Apparatus for line telephone or line telegraphy including line telephone sets with cordless handsets and telecommunication apparatus for carries current line system or for digital line system; Videophones.
85.18	Microphones, Multimedia Speakers, Headphones, Earphones and Combines Microphone/Speaker sets and their parts.
85.20	Telephone answering machines
85.22	Parts of Telephone answering machines
85.23	Prepare unrecorded media for sound recording or similar recording of other phenomena

- 85.24 I.T. Software on any media
- 85.25 Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras.
- 85.27 Radio communication receivers, Radio pagers.
- 85.29 (i) Aerials, antennas and their parts  
(ii) Parts of items at 85.25 and 85.27 listed above
- 85.21 LCD Panels, LED Panels and parts thereof
- 85.32 Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof
- 85.33 Electrical resistors (including rheostats and potentiometers), other than heating resistors.
- 85.34 Printed circuits.
- 85.36 Switches, Connectors, and Relays for upto 5 Amps at voltage not exceeding 250 Volts, Electronic fuses
- 85.40 Data/Graphic Display tubes, other than TV Picture tubes and parts thereof.
- 85.41 Diodes, transistors and similar semi-conductor devices; Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; Light emitting diodes; Mounted piezo-electric crystals.
- 85.42 Electronic Integrated Circuits and Micro-assemblies
- 85.43 Signal generators and parts thereof
- 85.44 Optical fibre cable.
- 90.01 Optical fibre and optical fibre bundles and cables.
- 90.13 Liquid Crystal Devices, Flat Panel display devices and parts thereof.
- 90.30 Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Network & Logic analyser and signal analyser.