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NOTIFICATION

No. G. 27032/1/2001-TAX, the 4th September, 2003. In exercise of the power conferred by sub-section (2) of section 7 of the Mizoram Sales Tax Act, 1989 (Act No. 8 of 1989), the Governor of Mizoram is pleased to modify list of goods exempted from Taxation under the said Act as set out herebelow in Schedule-I and the Schedule shall have a retrospective effect from 1. 11. 1999.

SCHEDULE-I

(See Section 7)

List of goods exempted under section 7 of the Mizoram Sales Tax Act, 1989.

S. No.	Description	Conditions and exceptions subject to which exemption has been allowed.
1	2	3
1.	All cereals & pulses including all forms of rice.	Except when sold in sealed containers.
2.	Plough, Plough points, Spade Sickles, Axe and other Agricultural implement.	
3.	Books, Periodicals and Newspapers.	
4.	Locally made Biscuits, Bread, Cake, Toasted bread, pastries.	

5. Betelnuts and Betel leaves.
6. Condom and contraceptive.
7. Cotton.
8. Electrical Energy.
9. Fertilizers, insecticide and pesticide.
10. Fish, Ghee, Dahi, Butter Cream, Casein, Meat, Eggs and Vegetables. Except when sold in sealed container.
11. Flour including atta, maida, suji and bran.
12. Fresh fruits.
13. Gur and molasses.
14. (i) Anti-Malaria drugs, viz : quinine in powder form, quinine pills (but not sugar coated), quinine alkaloids, salts of Cinchona and its Alkaloids, Tataquina, Cinchona Fabrifige and Chloroquine group of drugs, e. g. Nevaquine, Reschocin and Comaquine, whether in solution or in powder or in tablet form, Paludrine and Daraprim.

(ii) Anti-Kala-azar drugs viz: Urea Stabamine and Pentamidine Isethionate.

(iii) Vaccine, viz : small pox vaccine, Cholera vaccine and T. A. B. vaccine.
15. Mustard oil, rape oil and mixture of mustard and rape oil.
16. Flower, fruits and vegetable seeds.
17. Sago Except when sold in sealed container.
18. Salt.

19. Water but not distilled aerated or mineral water when sold in bottles of sealed containers.
20. Milk. Except when sold in sealed container.
21. Firewood and Charcoal.
22. Mathematical instruments for students.
23. Spun silk yarn (as distinguished from raw silk) and noil yarn.
24. Goods sold at Defence Services installations. When sold to personnel of Defence Services at prices fixed by the Govt. of India.
25. Slates and Slate pencil.
26. Pencil, Paper, blotting paper, ink, ink-pot, penholder, nib and eraser purchased for use by students. On production of a certificate to that effect from the Head of Institutions.
27. Scale, colour box, painting box, school map, exercise book and drawing book.
28. Grass used as cattle fodder.
29. Handspun Cotton Yarn.
30. Handloom cloth woven out of handspun cotton yarn.
31. Mill made Cotton Yarn.
32. Publications issued by the Publications Division of the Government of India, Ministry of Information and Broadcasting.
33. All varieties of textiles, namely cotton, woollen or silken including rayon, art silk or nylon whether manufactured by handloom, powerloom or otherwise.
34. Sugar.
35. Tobacco and all its products.

36. Ayurvedic medicines other than patents or registered trade mark tonics.
37. Potteries. When sold by producer's cooperative furnishing an annual certificate from competent Officer of the Co-operative Department to the effect that they continued to produce these goods by the labour of their own members without engaging any hired labour.
38. Sugar Cane. When sold to sugar factories.
39. Khadi and product of Village Industries as defined in the Khadi and Village Industries Commissions' Act, 1956. When sold by a producer and or organisation certified for the purpose by the Khadi and Village Industries Commission's Act, 1956 or the Mizoram State Khadi and Village Industries Board Constituted under the Act, 1982.
40. Hand-woven Silk (Pat) Cloth. When produced and sold by Weaver's Co-operative Societies.
41. Cattle feeds including fodder, poultry feeds and pig feeds.
42. Baby-foods.
43. Wheel Chair used by physically handicapped and invalid persons.
44. Book binding cotton fabrics.
45. Artificial limbs, shoes and such other items used by physically handicapped persons.
46. Article donated by Manufacturer and dealers as gift for the use by the Armed Forces. On production of a certificate from the Local Station Commander of the Armed Forces or his authorised agent to the effect that the articles are donated as gift for the use by the Armed Forces.
47. Goods purchased by the Indian Aid Mission, Nepal. On production of a certificate from the Director, Indian Aid Mission, Nepal or his agent to the effect that the goods are for use in Indian aided projects in Nepal.

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| 48. | Green tea leaf. | |
| 49. | Furnace oil. | When sold public utility undertaking for generation of electric energy in Mizoram. |
| 50. | Paper used for printing Text Books approved by the Text Book Committee and the University. | On production of certificate from Book Committee, University and other Educational Authorities e.g. Mizoram Board of School Education. |
| 51. | Vegetables (green or dried) | Except when sold in sealed container. |
| 52. | Goods purchased by United Nations International Children's Emergency Fund. | On production of a certificate from the Officer authorised by United Nations International Children's Emergency Fund to issue such certificate and subject to such goods being for Official use only. |
| 53. | Gobar Gas Plants. | |
| 54. | Sericulture products, namely silk, cocoons, nonspun silk yarns, raw-silk and silk waste. | |
| 55. | Saplings. | |
| 56. | Newsprint sold to small and medium newspapers in Mizoram. | When sold to small and medium newspapers in Mizoram for publication of newspapers on production of certificate to be issued by commissioner of Taxes. |
| 57. | Flowers excluding artificial flowers. | |
| 58. | School Uniform | Subject to production of certificate from the Head of Institution. |
| 59. | School bags. | |
| 60. | Ice. | |
| 61. | Local made ready-made garments. | |
| 62. | Arms, Ammunitions and Wireless equipments sold to Mizoram Police Department. | |
| 63. | Any goods not specified in Schedule-II,III,IV or V. | |

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