

No.J.21011/2(iv)/2018-TAX/Pt
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT

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N O T I F I C A T I O N
No. 23/2018-State Tax (Rate)

Dated Aizawl the 26th Sept., 2018

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 for the purpose of clarifying the scope and applicability of the notification of the Government of Mizoram, No.12/2017- State Tax (Rate), dated the 7th July, 2017, published in the Mizoram Gazette, Extraordinary Vol – XLVI, Issue No. 327 dated the 11th July, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

“Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory must have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.

Sd/-VANLAL CHHUANGA
Commr. & Secretary to the Govt. of Mizoram,
Taxation Department.