

**No.21011/3/2019(7)-TAX  
GOVERNMENT OF MIZORAM  
TAXATION DEPARTMENT**

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**N O T I F I C A T I O N  
No. 30/2018-State Tax (Rate)**

Dated Aizawl the 18<sup>th</sup> Jan., 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 for the purpose of clarifying the scope and applicability of the notification of the Government of Mizoram, No.11/2017- State Tax (Rate), dated the 7<sup>th</sup>July, 2017, published in the Mizoram Gazette, Extraordinary, VOL-XVLI, Issue No 326 dated the 11<sup>th</sup>July, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

*“Explanation 2.-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.*

2. The existing *Explanation* in the above items shall be renumbered as *Explanation 1*.
3. This notification shall come into force on the 1<sup>st</sup> day of January, 2019.

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

Note: -The principal notification No. 11/2017 – State Tax(Rate), dated the 7<sup>th</sup>July, 2017, published in the Mizoram Gazette, Extraordinary, VOL-XVLI, Issue No. 326 dated the 11<sup>th</sup>July, 2017 and was last amended by notification No. 17/2018-State Tax (Rate), dated the 7<sup>th</sup> August, 2018.