

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

...

**N O T I F I C A T I O N**  
**No. 17/2018-State Tax (Rate)**

Dated Aizawl the 7<sup>th</sup> August, 2018

In exercise of the powers conferred by sub-section (3) of section 8 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-XLVI, Issue No 326 dated the 11<sup>th</sup> July, 2017, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), after the entry in item (vi), namely:-

*“Explanation. - For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”.*

2. This notification shall come into force with effect from 27<sup>th</sup> of July, 2018.

**(VANLAL CHHUANGA)**  
Commr. & Secretary to the Govt. of Mizoram,  
Taxation Department.