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NOTIFICATION

No. 1/2023-State Tax (Rate)

No. J. 21011/7/2022-TAX, the 14th March, 2023. In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification of the Government of Mizoram, Taxation Department, 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, namely:—

In the said notification, in paragraph 3, in the *Explanation*, after clause (iv), the following clause shall be inserted, namely: -

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”

2. This notification shall come into force with effect from the 01st March, 2023.

Vanlal Chhuanga,
Principal Secretary to the Govt. of Mizoram,
Taxation Department.

Note: The principal notification was published in the Mizoram Gazette, Extraordinary, *vide* notification No. 12/2017 - State Tax (Rate), dated the 7th July, 2017, *vide* VOL-XLVI, Issue No. 327, dated the 11th July, 2017 and last amended *vide* notification No. 15/2022 - State Tax (Rate), dated the 16th January, 2023 *vide* file number No.J.21011/7/2022-TAX.