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NOTIFICATION

No. 3/2023-State Tax (Rate)

No. J. 21011/7/2022-TAX, the 14th March, 2023. In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Mizoram, Taxation Department, No.1/2017-State Tax (Rate), dated the 7th July, 2017, published in the Mizoram Gazette, Extraordinary, *vide* VOL-XLVI, Issue No.316 dated the 11th July, 2017, namely: -

In the said notification, -

(i) in Schedule I -2.5%, against S. No. 91 A, in column (3), for the entry, the following entry shall be substituted, namely: -

"Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled " ;

(ii) in Schedule II -6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"186A	8214	Pencil sharpeners" ;

(iii) in Schedule III -9%, against S. No. 302A, in column (3), at the end, the brackets and words "[other than pencil sharpeners]" shall be inserted.

2. This notification shall come into force on the 1st day of March, 2023.

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

Note: - The principal notification No. 1/2017-State Tax (Rate), dated the 7th day of July, 2017 was published in the Mizoram Gazette, Extraordinary, *vide* VOL- XLVI, Issue No.316, dated the 11th day of July, 2017 and was last amended by notification No. 12/2022 -State Tax (Rate) dated the 16th January, 2023 issued *vide* file number No.J.21011/7/2022-TAX.