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NOTIFICATION No. 13/2022-State Tax (Rate)

No. J. 21011/7/2022-TAX, the 16th January, 2023. In exercise of the powers conferred by subsection (1) of section 11 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Mizoram, Taxation Department, No.2/2017-State Tax (Rate), dated the 7th July, 2017, published in the Mizoram Gazette, Extraordinary, VOL- XLVI, Issue No. 317 dated the 11th July, 2017, namely:-

In the said notification, in the Schedule, -

(i) against S. No. 102, in column (3), for the entry, the following entry shall be substituted, namely: -

"Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]";

(ii) after S. No. 102B and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda".

2. This notification shall come into force with effect from the 1st day of January, 2023.

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

Note: - The principal notification No.2/2017-State Tax (Rate), dated the 7th July, 2017 was published in Mizoram Gazette, Extraordinary, VOL- XLVI, Issue No. 317 dated the 11th July, 2017and was last amended by notification No. 07/2022 – State Tax (Rate), dated the 26th July, 2022, issued vide file number No.J.21011/7/2021-TAX/Loose.