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#### NOTIFICATION

No. 14/2022-State Tax (Rate)

No. J. 21011/7/2022-TAX, the 16<sup>th</sup> January, 2023. In exercise of the powers conferred by sub-section (3) of section 9 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. 4/2017- State Tax (Rate), dated the 7th July, 2017, published in the Mizoram Gazette, Extraordinary, VOL- XLVI, Issue No. 319 dated the 11th July, 2017, namely:-

In the said notification, in the Table, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
" 3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely:- (a) Of peppermint ( <i>Mentha piperita</i> ); (b) Of other mints : Spearmint oil ( <i>ex-mentha spicata</i> ), Water mint-oil ( <i>ex-mentha aquatic</i> ), Horsemint oil ( <i>ex-mentha sylvestries</i> ), Bergament oil ( <i>ex-mentha citrate</i> ), <i>Mentha arvensis</i>	Any unregistered person	Any registered person".

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. 4/2017-State Tax (Rate), dated the 7<sup>th</sup> July, 2017, was published in the Mizoram Gazette, Extraordinary, VOL- XLVI, Issue No. 319 dated the 11th July, 2017 and was last amended by notification No. 10/2021-State Tax (Rate) dated the 7<sup>th</sup> October, 2021, issued *vide* file number No.J.21011/7/2021(v)-TAX.