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NOTIFICATION

No. 15/2022-State Tax (Rate)

No. J. 21011/7/2022-TAX, the 16th January, 2023. In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) 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 amendments 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,

(i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely: -

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, -

(i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and

(ii) such renting is on his own account and not that of the proprietorship concern.”;

(ii) S. No. 23A and the entries relating thereto, shall be omitted.

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

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

Note: The principal notification was published in the Mizoram Gazette, Extraordinary, VOL- XLVI, Issue No. 327, dated the 11th July, 2017, and last amended by notification No. 04/2022 - State Tax (Rate), dated the 26th July, 2022 vide file number No.J.21011/7/2021-TAX/Loose.