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#### NOTIFICATION

#### No.12/2019-State Tax (Rate)

**No. J. 21011/2/2019(b)-TAX, the 14<sup>th</sup> August, 2019.** 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 No.1/2017-State Tax (Rate), dated the 7<sup>th</sup> July, 2017, namely:-

In the said notification, -

(a) in Schedule I -2.5%,-

(i) after serial number 234A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"234B	8504	Charger or charging station for Electrically operated vehicles";
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(ii) after serial number 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles. <i>Explanation.</i> - For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.";
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(b) in Schedule II - 6%, serial number 206 and the entries relating thereto shall be omitted;

(c) in Schedule III - 9%, against serial number 375, in the entry in column (3), after the word "inductors", the words ", other than charger or charging station for Electrically operated vehicles" shall be inserted.

2. This notification shall come into force on the 1<sup>st</sup> August, 2019.

**Vanlal Chhuanga,**  
Commr. & Secretary to the Govt. of Mizoram,  
Taxation Department.

Note: - The principal notification was issued vide No. 1/2017-State Tax (Rate), dated the 7<sup>th</sup> July, 2017 and last amended by notification No. 24/2018-State Tax (Rate), dated the 18<sup>th</sup> January 2019.