



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

RNI No. 27009/1973

Postal Regn. No. NE-313(MZ) 2006-2008

VOL - XLVIII Aizawl, Friday 16.8.2019 Shravana 25, S.E. 1941, Issue No. 551

NOTIFICATION

No.13/2019-State Tax (Rate)

No. J.21011/2/2019(c)-TAX, the 14th August, 2019. In exercise of the powers conferred by sub-section (1) of section 11 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 further amendments in the notification of the Government of Mizoram, No. 12/2017-State Tax (Rate), dated the 7th July, 2017, namely:-

In the said notification, in the Table, against serial number 22, in the entries in column (3), after clause (a), the following clause shall be inserted, namely: -

(3)
'(aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or <i>Explanation.</i> - For the purposes of this entry, "Electrically operated vehicle" means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle.'

2. This notification shall come into force with effect from the 1st of August, 2019.

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

Note: - The principal notification was published in the Mizoram Gazette, Extraordinary, *vide* notification No. 12/2017 - State Tax (Rate), dated the 7th July, 2017, *vide* VOL-XLVI, Issue No 327 dated the 11th July, 2017 and was last amended by notification No. 4/2019 - State Tax (Rate), dated the 2nd May.