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## EXTRAORDINARY

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#### NOTIFICATION No.3/2024-State Tax (Rate)

**No.J.21011/7/2023-TAX, the 22<sup>nd</sup> August, 2024:**

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, 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 7<sup>th</sup> July, 2017, published in the Mizoram Gazette, Extraordinary, vide VOL-XLVI, Issue No.317, dated the 11<sup>th</sup> July, 2017, namely:-

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”

2. This notification shall come into force on the 15th day of July, 2024

**S.M Ali**  
Secretary to the Govt. of Mizoram  
Taxation Department.