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NOTIFICATION

No. G.25022/1/2022-FEA, the 22nd October, 2024: Reference is hereby invited to Notification NO. J.19011/2/2020-TAX dated 30/08/2024 on the levy of “**Social Infrastructure and Services Cess**” and “**Road Maintenance Cess**” under the Mizoram Value Added Tax Act, 2005 w.e.f 03/09/2024 in addition with the rates of VAT on Petrol and Diesel to be regulated in accordance to the provisions of Rule 17A under the Mizoram Value Added Tax (Amendment) Rules, 2024. In this regard, it is informed that the following Heads of Accounts shall come into operation with immediate effect for accounting these cesses -

1. 0045 - Other Taxes and Duties on Commodities and Services
00 -
112 - Receipts from Cesses Under Other Acts
(01) - Road Maintenance Cess 00
00 -
2. 0045 - Other Taxes and Duties on Commodities and Services
00 -
112 - Receipts from Cesses Under Other Acts
(02) - Social Infrastructure and Services Cess
00 -

Lalthansanga

Secretary to the Govt. of Mizoram
Finance Department