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### NOTIFICATION

**No.J.11015/1/05-TAX, the 1<sup>st</sup> April, 2016.** In exercise of the powers conferred by Section 19 of the Mizoram Value Added Tax Act, 2005, the Governor of Mizoram is pleased to notify that sub-rule (1) & (2) of Rule 97 of the Mizoram Value Added Tax Rules, 2005 shall not apply to the list of specified goods/items of the Mizoram Entry Tax Act, 2015 with effect from 1<sup>st</sup> April, 2016 and until further order since the Mizoram Entry Tax Act & Rules, 2015 will come into force on the 1<sup>st</sup> April, 2016 in the Local Area of Mizoram State.

**L.N. Tohhong,**  
Commissioner/Secretary to the Govt. of Mizoram,  
Taxation Department.