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#### NOTIFICATION No. 14/2017 State Tax (Rate)

**No. J.21011/1/2017-TAX(xiii), the 7<sup>th</sup> July, 2017.** In exercise of the powers conferred by sub-section (2) of section 7 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby notifies that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution.”

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

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