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NOTIFICATION

No. J. 19012/2/09-TAX/Pt-I, the 11th July, 2017. In the interest of public service, the Governor of Mizoram is pleased to exempt the VAT payable amounting to Rs. 1,26,63,418/- (Rupees one crore twenty six lakhs sixty three thousand four hundred eighteen) only as permissible under section 47 of the Mizoram Value Added Tax Act, 2005 as per Annexures enclosed in respect of various construction works executed by the North East Consultancy Services (NECS) due to their prestigious services contributed for the development of youth in Mizoram.

This exemption so granted as a special case is a one time exemption not liable to be repeated or taken as a precedence by the said Firm or any other Firms operating in Mizoram. The whole amount exempted is to be solely used for the development of youth of Mizoram in the discipline of Football.

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

ANNEXURE

<u>Sl.No.</u>	<u>List of works with order</u>	<u>Project Amount</u>	<u>Bill Amount</u>	<u>Vat Payable</u>
1.	Construction of ST Girls Hostel at Saiha, Mamit & Lunglei under Social Welfare Department vide No. A. 14014/2/2014-DTE(SW) of 10.3.2016	Rs. 5,74,70,000/-	Rs. 4,48,99,000/-	Rs. 17,95,960/- VAT 4%
2.	Construction of ST Girls Hostel at KVM High School, Thenzawl High School & Pukpui under Social Welfare Department vide No. A. 14014/3/2013- DTE(SW) of 06/06/2013.	Rs. 10,65,37,00/-	Rs. 35,90,603/-	Rs. 71,812/- VAT 2%
3.	Construction of Directorate of Economics & Statistics under Mizoram Statistical Development Agency vide No.B. 14018/7/2013- DES(MDSA) of 20.1.2014	Rs. 6,00,00,000/-	Rs. 1,80,00,000/-	Rs. 3,60,000/- VAT 2%

4.	Construction of Approach Road to Mamit District Jail under Directorate of Prisons vide No.D.11013/7/2014-IGPr of 15/4/2014	Rs. 1,83,47,600/-	Rs. 11,00,856/-	Rs. 22,017/- VAT 2%
5.	Construction of Office cum Laboratory Building under Mizoram State Pollution Control Board vide Agreement Dated 11/3/2015	Rs. 2,20,00,000/-	Rs. 29,90,000/-	Rs. 59,800/- VAT 2%
6.	Construction of Central Police Workshop (Phase-I) at Mualpui Sh: Main Building under EE, PHQ videNo.D.11028/Tech/86/2012-DGP/57 of 23/02/2015.	Rs. 56,01,971/-	Rs. 22,98,694/-	Rs. 45,974/- VAT 2%
7.	Construction of Central Police Workshop (Phase-I) at Mualpui Sh: Vehicle Parking under EE, PHQ videNo.D.11028/Tech/86/2012-DGP/58 of 23/02/2015.	Rs. 53,89,792/-	Rs. 27,73,165/-	Rs. 55,463/- VAT 2%
8.	Construction of Central Police Workshop (Phase-I) at Mualpui Sh: Garage under EE, PHQ vide No. D. 11028/Tech/86/2012-DGP/59 of 23/02/2015	Rs. 54,51,545/-	Rs. 27,32,804/-	Rs. 54,656/- VAT 2%
9.	Construction of Separate Womens Jail at Central Jail, Aizawl under Home Department vide Agreement Dated 16/12/2013	Rs. 13,06,95,000/-	Rs. 2,33,83,500/-	Rs. 4,67,670/- VAT 2%
10.	Construction of Police Headquarters under Home Department vide Agreement Dated 16/12/2013	Rs. 15,55,79,000/-	Rs. 7,15,03,070/-	Rs. 14,30,061/- VAT 2%
11.	Construction of 3 rd IR Battalion Hqrs at Thingkah, Lawngtlai under Home Department vide Agreement Dated 8/8/2013.	Rs. 28,42,28,000/-	Rs. 12,97,09,380/-	Rs. 25,94,188/- VAT 2%
12.	Construction of SIRD Complex under State Institute of Rural Development Vide No.D.11029/11/2011- SIRD (MZ) of 16/06/2011	Rs. 12,02,38,818/-	Rs. 6,87,95,978/-	Rs. 13,75,920 VAT 2%
13.	Construction of MCAB cum SAD Security Office & VIP Parking at New Secretariat Complex under Mizoram Cooperative Apex Bank Ltd VideNo.MCAB/ADm/24/2015/44 of 08/01/2015	Rs. 2,96,82,000/-	Rs 90,00,000/-	Rs 1,80,000/- VAT 2%
14.	Construction of Hostel for Student of Higher Secondary School at Lawipu under School Education Department Vide No. D. 11014/25/2016-DTE (EDN) Pt of 22/03/2016	Rs. 5,20,48,000/-	Rs. 1,87,37,000/-	Rs 7,49,480/- VAT 4 %
15.	Construction of Pedestrian Over Bridge at Bazar Bungkawn Junction Dawrpui under Aizawl Municipal Corporation Vide No. T-32019/1/2013- AMC of 23/09/2015	Rs 51,10,000/-	Rs. 50,78,000/-	Rs. 2,03,120/- VAT 4%
16.	Construction of Pedestrian Over Bridge at Zodin near Assam Rifle Gate under Aizawl Municipal Corporation Vice No. T-32019/1/2013-AMC of 23/09/2015	Rs 85,87,000/-	Rs 84,15,000/-	Rs 3,36,600/- VAT 4%

17.	Construction of Laki to Vahai Road (SH:E/W in formation cutting) Section - II under Chief Engineer, Roads PWD Vide No.P- 30016/NABARD/EVAL-5/CE-R/16-E/PW/12 of 19/04/2016	Rs.3,16,44,747.17/-	Rs.3,16,44,747.17/-	Rs 12,65,790/- VAT 4%
18.	Construction of Laki to Vahai Road (SH:E/W in formation cutting) Section - IV under Chief Engineer, Roads PWD Vide No. P- 30016/NABARD/EVAL-7/CE-R/16-G/PW/14 of 19/04/2016	Rs.2,98,72,665.83/-	Rs.2,98,72,665.83/-	Rs. 11,94,907/- VAT 4%
19.	Construction of Community Hall at Chanmari West under EE, PWD, Project Division-II Vide No.Tech. 51/PD-11/1/2000/180 of 19/10/2016	Rs. 4,11,85,171/-	Rs. 1,00,00,000/-	Rs 4,00,000/- VAT 4%
TOTAL		Rs. 116,96,68,310/-	Rs. 48,45,24,463/-	Rs.1,26,63,418

(Rupees One Crore twenty six lakh sixty three thousand four hundred eighteen only)