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NOTIFICATION **No.23/2017-State Tax (Rate)**

No.J.21011/1/2017-TAX/Vol-II/Pt-II(iii), the 5th September, 2017. In exercise of the powers conferred by sub-section (3) of section 9 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council hereby makes the following amendments in the notification of the Government of Mizoram, in Taxation Department, No.13/2017-State Tax (Rate), dated the 7th July, 2017, namely :-

In the said notification;

(i) In the Table, against serial number 1, in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure “,who has not paid central tax at the rate of 6%” shall be inserted;

(ii) in the Explanation, after clause (d), the following clause shall be inserted, namely :-

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

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