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NOTIFICATION

No.J.21011/1/2017-TAX/Vol-II/Pt-II(v), the 5th September, 2017. In exercise of the powers conferred by sub-section (1) 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 further amendments in the notification of the Government of Mizoram, in Taxation Department, No.1/2017-State Tax (Rate), dated the 7th July, 2017, namely:-

2. In the said notification.

(1)	(2)	(3)
“182A	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be use as fertilizers
182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers”;

(ii) in Schedule II - 6% serial numbers 66, 67, 68 and 69 and the entries relating thereto shall be omitted.

3. This notification shall come into force with effect from the 1st day of July. 2017.

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