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NOTIFICATION

No. J. 11020/1/2005-TAX, the 9th December, 2011. In exercise of the powers conferred by sub-section (3) of Section 11 of the Mizoram Value Added Tax Act, 2005 (Act No. 1 of 2005), the Governor of Mizoram is pleased to transpose entry of Schedules and revise rate of taxes under Schedule-II and Schedule-III to the Mizoram Value Added Tax Act, 2005 (Act No. 1 of 2005) with effect from 1st January 2012 as follows :

1. The following entries in Schedule II, Part 'C', namely -
"112. Electrical goods of all kinds used in the generation, transmission, distribution or in connection with the consumption of electricity, including all kinds of transformers, inverters, voltage stabilizers, wires and cables, holders, plugs, sockets, switches, canings, reapers, bends, junction boxes, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, power meters, meter boards, switch boards, panel boards, distribution boards, electrical relays, single phasing preventers, wooden plugs, lightning arrestors, electrical earthenware and porcelain ware, circuit breakers, starters, chokes, power supply indicators, winding wires and strips, jointing materials, heating elements, general lighting system (GLS) lamps, bulbs, tubes, light fittings, chandeliers and their shades, fans, air circulators, protectors, stands, fixtures, fittings, battens, brackets, sound or visual signaling apparatus such as bells, sirens, indicator panels, burglar or fire alarms other than those specifically included" ..-
shall be substituted as under -
"112. Electrical goods, namely -
(i) winding wires and strips; (ii) switches, selector switches, fuse-switches unit, above 5 amps.; (iii) contactors, auxiliary contactors, contact block; (iv) control gears and starters [including industrial motor starters]; (v) ammeter, KWH meter, voltmeter; (vi) insulating materials, insulator; (vii) jointing materials; (viii) circuit breakers, HRC fuse, thermostat; (ix) programmable logic controller, timers; (x) switch boards, panel boards, distribution boards, control panels, motor control centre, power control centre, bus duct, burner control cubicle, control desk, push button station, local control station, kiosk, feeder pillar, SMPS; (xi) electrical relays and single phasing preventer and timers; (xii) overhead transmission line materials including components, accessories and spare parts thereof [including earth spike, stay set, galvanized iron pin, isolators, lightning arrestors, pre-cast concrete pole (PCC pole) and cut-outs (fuse-unit)]".
2. The following entry shall be added immediately after entry no 158 of Part 'D' of Schedule II as under -
"159. All other goods not specified in entry 112 of Part 'C' of Schedule II".

3. The following entries in Schedule II, Part 'C', namely -
- "113. Floor and wall tiles of all varieties (i) Ceramic tiles, glazed floor, roofing and wall tiles; (ii) Cuddappah stone slabs and shahabad stone slabs; (iii) (a) Granite blocks (rough or raw); (b) Polished granite slabs, including tomb stones, monument slab and head stone; (iv) Black stone, kota stone or any other natural stone, (v) Marbles, that is to say, - (a) Marble boulders or lumps, (b) Marble slabs (c) Marble chips (d) Marble dusts (e) marble floor tiles and wall tiles (f) Other articles made of marbles (vi) Mosaic tiles, chips and powder".
- "114. Glass and glassware other than those specified elsewhere in this schedule or in any other schedule".
- "115. Paints, lacquers, polishes and enamels not otherwise specified in this schedule, including powder paints, stiff paste paints and liquid paints; (ii) Colours (iii) Pigments, including water pigments and leather finishes; (iv) Dry distempers including cement based water-paints, oil-bound distempers, plastic emulsion paints; (v) Varnishes, french polish, bituminous and coal-tar blacks; (vi) Cellulose lacquers, nitro-cellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms; (vii) Turpentine oil, bale-oil, white oil; (viii) Diluents and thinners including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whale oil and tung oil; (ix) Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics, painters fillings, non-refractory surfacing preparations for facades, indoor walls, false ceiling or the like; (x) Primers of all kinds (xi) All other".
- shall be transposed immediately after entry 155 of Part 'D' of Schedule II as under -
- "156. Floor and wall tiles of all varieties (i) Ceramic tiles, glazed floor, roofing and wall tiles; (ii) Cuddappah stone slabs and shahabad stone slabs; (iii) (a) Granite blocks (rough or raw); (b) Polished granite slabs, including tomb stones, monument slab and head stone; (iv) Black stone, kota stone or any other natural stone, (v) Marbles, that is to say, - (a) Marble boulders or lumps, (b) Marble slabs (c) Marble chips (d) Marble dusts (e) marble floor tiles and wall tiles (f) Other articles made of marbles (vi) Mosaic tiles, chips and powder".
- "157. Glass and glassware other than those specified elsewhere in this schedule or in any other schedule".
- "158. Paints, lacquers, polishes and enamels not otherwise specified in this schedule, including powder paints, stiff paste paints and liquid paints; (ii) Colours (iii) Pigments, including water pigments and leather finishes; (iv) Dry distempers including cement based water-paints, oil-bound distempers, plastic emulsion paints; (v) Varnishes, french polish, bituminous and coal-tar blacks; (vi) Cellulose lacquers, nitro-cellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms; (vii) Turpentine oil, bale-oil, white oil; (viii) Diluents and thinners including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whale oil and tung oil; (ix) Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics, painters fillings, non-refractory surfacing preparations for facades, indoor walls, false ceiling or the like; (x) Primers of all kinds (xi) All other".
4. Rate of taxes under Part 'C' of Schedule II is revised and raised from 4% to 5%.
5. Rate of taxes under Part 'D' of Schedule II is revised and raised from 12.50% to 13.50%.
6. Rates of taxes under Schedule III is revised and the revised rate of tax as appeared in Schedule III shall be as follows -

SCHEDULE - III
(See sub-section (2) of section 11)

Sl. No.	Description	Rate of Tax
1.	All kinds of Works Contract	13.5%

SCHEDULE - IIIA
(See sub-section (2) of section 11)
Percentage of deduction under sec. 8(2)(c)

Sl. No.	Description of works contract	Percentage of deduction under sec. 8(2)(c)
1.	Fabrication and installation of plants and machinery	30%
2.	Fabrication and erection of structural works, including fabrication, supply and erection of iron trusses, purlins, etc.	30%
3.	Fabrication and installation of cranes and hoists	30%
4.	Fabrication and installation of elevators (lifts) and escalators	30%
5.	Fabrication and installation of rolling shutters and collapsible gates	30%
6.	Civil works like construction of building, bridges, road, rail roads, etc.	30%
7.	Installation of doors, door frames, windows, window frames and grills	30%
8.	Supplying and fixing of tiles slabs, stones and sheets	30%
	(i) Supplying and fixing of mosaic tiles	30%
	(ii) Supplying and fixing of marble slab polished granite stone and tiles (other than mosaic tiles)	30%
	(iii) Supply and fixing of slabs, stones and sheets other than those specified at items (i) and (ii) above	30%
9.	Supplying and installation of air-conditioning equipment including deep freezers, cold storage plants, humidification plants and dehumidifiers	30%
10.	Supplying and installation of air-conditioner and air-coolers	30%
11.	Supplying and fitting of electrical goods, supply and installation of electrical equipment including transformers	30%
12.	Supplying and fixing of furniture and fixtures, partitions including contracts for interior decoration	30%
13.	Sanitary fitting for plumbing for drainage including supply of materials thereof	30%
14.	Painting and polishing including supply of painting and polishing materials	30%
15.	Construction of bodies of motor vehicles and construction of trailers	30%
16.	Providing and laying of pipes for purposes other than those specified in serial number 13 of this schedule.	30%
17.	(i) Providing and laying pipes (other than steel pipes) for purposes other than those specified in serial number 13 of this Schedule	30%
	(ii) Providing and laying of steel pipes for purposes other than those specified in serial number 13 of this Schedule	30%
	(iii) Providing and boarding, drilling and fitting of all types of pipes	30%
18.	Programming and providing of computer software	30%
19.	Fabrication, testing and reconditioning of metallic gas cylinders	30%
20.	Tyre retreading	30%
21.	Processing and supplying of photograph, photo prints, photo negatives (including photographing with camera, x-ray and other scanning materials.	15%

22. Supplying and installation of electronic instruments, equipment, apparatus, appliances and devices.	30%
23. Supplying and installation of firefighting equipment and devices	15%
24. Electroplating and anodizing	30%
25. Lamination, rubberisation, coating and similar process	30%
26. Printing and block making	30%
27. Supply and erection of weighing machines and weigh bridges	30%
28. Dyeing and printing textiles	30%
29. Construction of tankers on motor vehicles, chassis	30%
30. Supply and fixing of door and window curtains including Venetian blinds and nets	30%
31. Other works contracts not covered by serial number 1 to 30	30%

Note :

- 1) **Sub-section (2) of section 11** - The tax payable by a dealer on his taxable contractual transfer price, shall be levied at the rate as specified in Schedule III.
- 2) **Section 8 (2) (c)** - labour and non-material cost incurred by the dealer in the execution of works contract or where no such record relating to cost of labour and non-materials are available after deducting such percentage of the turnover of the dealer as specified under column 3 of Schedule-III.
- 3) Rate of tax in Schedule IIIA of this notification shall not apply to the contract works for which deeds of agreement for execution of the works have been signed by the parties involved prior to this notification.

Lalthansanga,
Secretary to the Govt. of Mizoram,
Taxation Department.