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#### NOTIFICATION

No. 2/2021-State Tax (Rate)

No. J. 21011/7/2021-TAX, the 11<sup>th</sup> June, 2021. In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Mizoram, Taxation Department No. 11/2017- State Tax (Rate), dated the 7th July, 2017, published in the Mizoram Gazette, Extraordinary, Vol XLVI, Issue No. 327, dated the 11th July, 2017, namely:-

In the said notification, in the Table, -

(i) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3), in the conditions in column (5), in sub-clause (ii) of the fourth proviso, after the words "developer- promoter to him", the following words shall be inserted, namely -

"and utilise the same notwithstanding anything contained in the first proviso,"

(ii) in serial number 25, after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely-

(3)	(4)	(5)
"(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-"

(iii) in serial number 25, in item (ii) in column (3), for the words, brackets and figures "and (ia)", the words, brackets, and figures " , (ia) and (ib)" shall be substituted.

2. This notification shall come into force with effect from the 2<sup>nd</sup> day of June, 2021.

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

Note: - The principal notification No. 11/2017 - State Tax (Rate), dated the 7th July, 2017 was published in the Mizoram Gazette, Extraordinary, Vol XLVI, Issue No. 327 dated 11<sup>th</sup> July, 2017 and was last amended by notification No. 02/2020 - State Tax (Rate), dated the 5<sup>th</sup> May, 2020 vide file number No. J.21011/2/2020(a)-TAX.