

**No.J.21011/1/2017-TAX/Vol-II/Pt-II
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT**

NOTIFICATION**

No. 23/2017- State Tax (Rate)

Dated Aizawl, the 4th Sept., 2017

In exercise of the powers conferred by sub-section (5) 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.17/2017- State Tax (Rate), dated the 7th July, 2017, namely:-

In the said notification, in the first paragraph, after clause (ii) the following clause shall be inserted, namely:-

“(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Mizoram Goods and Services Tax Act.”.

Sd/-VANLAL CHHUANGA
Commr. & Secretary to the Govt. of Mizoram
Taxation Department