

**No.J.21011/1/2017-TAX/Vol-III(iii)**  
**GOVERNMENT OF MIZORAM**  
**TAXATION DEPARTMENT**

...

**NOTIFICATION**

No. 36/2017-State Tax (Rate)

**Dated Aizawl, the 17<sup>th</sup> Nov., 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, Taxation Department, Notification No.4/2017- State Tax (Rate), dated the 7<sup>th</sup> July, 2017, namely:-

In the said notification,-

(i) after S. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

**TABLE**

<b>Sl. No.</b>	<b>Tariff item, sub- heading, heading or Chapter</b>	<b>Description of Goods</b>	<b>Supplier of goods</b>	<b>Recipient of supply</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

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