

No. G-41/12/2025-ESTAB-FD
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT

Dated Aizawl, the 9th January, 2026

OFFICE MEMORANDUM

Subject : Mandatory Inter-Departmental Coordination and Intimation to the Finance (Taxation) Department for Coverage of Certain Service Providers under the Mizoram Goods and Services Tax Act, 2017 Regime - reg.

In pursuance of the provisions of the Mizoram Goods and Services Tax Act, 2017, read with the rules framed thereunder, and with a view to ensuring comprehensive implementation of the MGST law, it has been observed that certain service providers remain outside the formal tax framework due to lack of systematic inter-departmental information sharing.

Accordingly, with a view to ensuring effective implementation of the provisions of the Mizoram Goods and Services Tax Act, 2017, all concerned Departments, Authorities, Local Bodies, and Autonomous Bodies are hereby directed to extend full cooperation to Finance (Taxation) Department/Commissioner of State Tax and to mandatorily inform and intimate the Department/ Commissioner of all service providers operating under their administrative control, including, but not limited to, Hotels & Homestay, Gymnasiums, Coaching Institutions, Futsal Facilities, Picnic Spots, Recreational, Sports and Leisure Establishments, stone quarry and mining and other similarly placed service sectors, wherever applicable.

For effective implementation of the above, all concerned Departments shall strictly adhere to the following instructions:

1. Intimate Finance Department/ Commissioner of State Tax, at regular intervals or as and when required, regarding the establishment, registration, licensing, renewal, expansion, or closure of the aforesaid service providers within their jurisdiction.
2. Furnish complete, accurate, and updated records, including licenses, permissions, approvals, and databases, to Finance (Taxation) Department for GST compliance verification.

3. Ensure that no license, permission, or renewal is granted or continued to such establishments without due verification of compliance with applicable GST registration and statutory requirements, wherever mandated.
4. Facilitate inspections, surveys, verification drives, and data-sharing exercises conducted by the Office of Commissioner of State Tax under the provisions of the State GST Act and Rules.
5. Nominate a Nodal Officer at the appropriate level to ensure effective coordination and timely communication with the Office of the Commissioner of State Tax

This Office Memorandum is issued in the interest of revenue protection, transparency, and uniform enforcement of the State GST law, with the approval of the competent authority

Sd/- VANLALDINA FANAI
Commissioner & Secretary to the Govt. of Mizoram,
Finance Department

Memo. No. G-41/12/2025-ESTAB-FD : Dated Aizawl, the 9th January, 2026
Copy to:

1. Secretary to the Governor of Mizoram.
2. P.S. to Chief Minister, Mizoram.
3. P.S to Ministers/Ministers of State/Speaker/Dy. Speaker
4. Sr. P.P.S. to Chief Secretary, Govt. of Mizoram.
5. P.S to Advisors to Chief Minister
6. All Administrative Head of Departments
7. All Head of Departments
8. Commissioner of State Tax, Finance Department.
9. Website Manager, Finance Department
10. Guard File

Digitally signed by
Laldinfeli
Date: 12-01-2026

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(LALDINFELI)

Under Secretary to the Govt. of Mizoram,
Finance Department (E)