

GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Economic Affairs)

NOTIFICATION

No. 17 of 2025 – State Tax (Rate)

Dated Aizawl, the 17th September, 2025

No. J. 21011/2(ix)/2025-FEA(TAX) : 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 further amendments in the notification of the Government of Mizoram, Taxation Department, No.17/2017- State Tax (Rate), dated the 7th July, 2017, published in the Mizoram Gazette, Extraordinary, VOL-XLVI vide Issue number 332, dated the 11th July, 2017, namely:-

In the said notification, after clause (iv), the following clause shall be inserted, namely: -

“(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of section 22 of the Mizoram Goods and Services Tax Act, 2017”.

2. This notification shall come into force with effect from the 22nd day of September 2025.

Sd/-VANLALDINA FANAI
Finance Commissioner
Government of Mizoram

Memo.No. J. 21011/2(ix)/2025-FEA(TAX) : Dated Aizawl the 17th September, 2025

Copy to:-

1. Secretary to the Governor, Mizoram.
2. P.S. to Chief Minister, Mizoram
3. P.S. to Speaker/Ministers/Leader of Opposition/Deputy Speaker/Ministers of State/Vice-Chairman, State Planning Board/Deputy Govt. Chief Whip, Mizoram.
4. Chief Executive Member, MADC/LADC/CADC.
5. Sr. P.P.S. to Chief Secretary, Government of Mizoram.

6. All Administrative Department, Government of Mizoram.
7. All Heads of Department, Government of Mizoram.
8. Commissioner of State Tax, Mizoram.
9. Controller, Printing & Stationeries with 2 (two) spare copies for publication in the Mizoram Gazette Extra Ordinary.
10. All Deputy Commissioner of State Tax, Mizoram.
11. Website Manager, Finance Department for uploading on the website.
12. Guard File.

 17/09/2025
(JENNIFER H.L.DUHAWMI)

Additional Secretary to the Govt. of Mizoram
Finance Department (EA)

Note: The principal notification No. 17/2017- State Tax (Rate), dated the 7th July, 2017, was published in the Mizoram Gazette, Extraordinary, VOL-XLVI vide Issue number 332, dated the 11th July, 2017, and was last amended by notification No. 08/2025-State Tax (Rate), dated 5th February, 2025 issued vide No.J.21011/2/2023-FEA(TAX).