No.J.21011/1/2017-TAX/Vol III/Part GOVERNMENT OF MIZORAM TAXATION DEPARTMENT

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<u>N O T I F I C AT I O N</u> No. 1/2018 – State Tax (Rate)

Dated Aizawl, the 1st Feb., 2018.

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11,sub-section (5) of section 15 and sub-section (1) of section 16 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Government of Mizoram, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of Mizoram, No.11/2017- State Tax (Rate), dated the 7thJuly, 2017, namely:-

In the said notification,

- (i) in the Table, -
 - (a) against serial number 3, in column (3), -
 - A. in item (iv),-
 - (I) for sub-item (c), the following sub-item shall be substituted, namely: -
 - '(c) a civil structure or any other original works pertaining to the "ln-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);';
 - (II) after sub-item (d), the following sub-items shall be inserted, namely: -
 - '(da) a civil structure or any other original works pertaining to the "Economically Weaker Section (EWS) houses" constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);
 - (db) a civil structure or any other original works pertaining to the "houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker

Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MlG-1)/ Middle Income Group-2 (MlG-2)" under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);";

(III) after sub-item (f), the following sub-items shall be inserted, namely: "(g) a building owned by an entity registered under section 12AA of the Income Tax
Act, 1961 (43 of 1961), which is used for carrying out the activities of providing,
centralised cooking or distribution, for mid-day meals under the mid-day meal
scheme sponsored by the Central Government, State Government, Union territory or
local authorities.";

B. in item (v),

- (I) in sub-item (a), for the word "excluding", the word "including" shall be substituted;
- (II) after sub-item (d), the following sub-item shall be inserted, namely: -

"(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;";

C. for item (ix) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(ix)Composite supply of works		
contract as defined in clause (119) of		
section 2 of the Mizoram Goods and		Provided that where the services are
Services Tax Act, 2017 provided by a		supplied to a Government Entity, they
sub-contractor to the main contractor		should have been procured by the said
providing services specified in item	6	entity in relation to a work entrusted
(iii)or item (vi) above to the Central		to it by the Central Government, State
Government, State Government, Union		Government, Union territory or local
territory, a local authority, a		authority, as the case may be.
Governmental Authority or a		
Government Entity.		
(x) Composite supply of works contract		Provided that where the services are
as defined in clause (119) of section 2	2.5	supplied to a Government Entity, they
of the Mizoram Goods and Services	2.3	should have been procured by the said
Tax Act, 2017 provided by a sub-		entity in relation to a work entrusted

contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.		to it by the Central Government, State Government, Union territory or local authority, as the case may be.
(xi) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Mizoram Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii),(ix), (x) and (xi) above.	9	-";

- (b) against serial number 9, in the entry in column (3), in item (v), for the words "natural gas", the words and brackets "natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel" shall be substituted;
- (c) against serial number 10, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(ii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(iii) Rental services of transport vehicles with or without operators, other than (i) and (ii) above.	9	-";

(d) for serial number 16 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
"16	Heading	(i) Services by the Central Government, State	NEI	
	9972	Government, Union territory or local authority to	INII	_

governmental authority or government entity, by way of lease of land. (ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number3, at item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da)of item (v); and sub-item (c) of item (vi). Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.	Nil	-
(iii) Real estate services other than (i) and (ii) above.	9	-";

(e) against serial number 17, for item (vii) in column (3), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(vii) Time charter of vessels for		Provided that credit of input
transport of goods.		tax charged on goods (other
		than on ships, vessels
	2.5	including bulk carriers and
		tankers) has not been taken
		[Please refer to Explanation
		no. (iv)].
(viii) Leasing or rental services,	Same rate of	
with or without operator, other than	central tax as	
(i), (ii), (iii), (iv), (v), (vi) and (vii)	applicable on	
above.	supply of like	-**;
	goods involving	
	transfer of title	
	in goods.	

(f) in serial number 23, against item (i) in column (3), in condition 1 in column (5), after the words "supplying the service", the words and brackets ", other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)" shall be inserted;

(g) against serial number 23, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(ii) Services by way of house-keeping, such as		Provided that credit
plumbing, carpentering, etc. where the person supplying of input tax ch		
such service through electronic commerce operator is not		on goods and
liable for registration under sub-section (1) of section 22	2.5	services has not
of the Mizoram Goods and Services Tax Act, 2017.		been taken
		[Please refer to
		Explanation no.
		(iv)].
(iii) Support services other than (i) and (ii) above.	9	-";

- (h) against serial number 24,-
 - A. in the *Explanation* to item (i) in column (3), in clause (i), after sub-clause (g), the following sub-clause shall be inserted, namely:-
 - "(h) services by way of fumigation in a warehouse of agricultural produce.";
 - B. for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)		
"(ii) Service of exploration, mining or drilling of petroleum crude or natural gas or both.	6	1
(iii)Support services to mining, electricity, gas and water distribution other than (ii) above.	9	-";

(i) for serial number 25 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)		(5)
"25	Heading	(i) Services by way of house-keeping, such as		Provided that
	9987	plumbing, carpentering, etc. where the person		credit of input tax
		supplying such service through electronic		charged on goods
		commerce operator is not liable for registration	2.5	and services has
		under sub-section (1) of section 22 of the	2.3	not been taken
		Mizoram Goods and Services Tax Act, 2017.		[Please refer to
				Explanation no.
				(iv)].

(ii) Maintenance, repair and installation (except construction) services, other than (i) above.	
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- (j) against serial number 26, in column (3),-
 - (A) in item (i), after sub-item (e), the following sub-item shall be inserted, namely: "(ea) manufacture of leather goods or footwear falling under Chapter 42or 64 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) respectively;";
 - (B) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(iii) Tailoring services.	2.5	-
(iv) Manufacturing services on physical inputs (goods) owned by others,		".
other than (i), (ia), (ii), (iia) and (iii) above.	9	- ,

(k) for serial number 32 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"32	Heading	(i)Services by way of treatment of effluents by a	6	
	9994	Common Effluent Treatment Plant.	O	-
		(ii) Sewage and waste collection, treatment and		
		disposal and other environmental protection services	9	-";
		other than (i) above.		

- (1) against serial number 34, in column (3),-
 - (A) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	9	-
(iiia) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films,	14	-";

casinos, race club, any sporting event such as Indian Premier League	
and the like.	

- (B) in item (vi), after the brackets and figures "(iii)", the brackets and figures "(iiia)," shall be inserted;
- (ii) for paragraph 2, the following shall be substituted, namely: -
 - "2. In case of supply of service specified in column (3),in item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation. -For the purposes of this paragraph, "total amount" means the sum total of,-

- (a) consideration charged for aforesaid service; and
- (b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease.".

Sd/-VANLAL CHHUANGA

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