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No.G.27037/1/25-LMC(Actt)/15
LUNGLEI MUNICIPAL COUNCIL
Convention Centre, Lunglei – 796701 : Mizoram
Ph: 0372- 2323841 Email: lmcmizoram@gmail.com

Dated Lunglei, the 17th of July, 2025

CIRCULAR

With reference to the Government Notification No.G.23011/2/2019-DTE(UD&PA) Dated 27.06.2025, it is hereby notified that issuing of 'GST Certificate' for exemption on Tax Deducted at Sources – GST for any supply of taxable goods or both stand withdrawn with immediate effect.

All departments, local authorities and Governmental agencies under the Government of Mizoram shall deduct tax at the rate of 1% under SGST and 1% under CGST and 2% under IGST against deductee's GSTIN from the payment made or credited to the supplier (deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds Rs.2.50 lakhs as provided under section 51 of the Mizoram Goods and Services Tax Act, 2017.

Therefore, it is hereby put to the notice of all concerned that works and supplies under various schemes (Ward Fund & ULB) which exceeds Rs.2.5 lakhs in values under a contract shall be liable to deduction of GST with no exemption. Hence, all concerns are hereby informed to use only an agency having valid GSTIN for execution of works or supplies of materials in order to avoid further problems in payment of bills.

(DONNY LALRUATSANGA)
Chief Executive Officer
Lunglei Municipal Council

Memo No.G.27037/1/25-LMC(Actt)/15 :: Dated Lunglei, the 17th of July, 2025
Copy to :

- 1) PA to Chairman/ Vice Chairman & Executive Councillors, LMC for information and necessary actions.
- 2) All councillors, LMC for information and necessary actions.
- 3) All Officers, LMC for information.


Chief Executive Officer
Bn Lunglei Municipal Council

(13)



No. G. 23011/2/2019-DTE(UD&PA)

GOVERNMENT OF MIZORAM

DIRECTORATE OF URBAN DEVELOPMENT & POVERTY ALLEVIATION
MIZORAM : AIZAWL



Dated Aizawl, the 27th June, 2025

To,

1. The Municipal Commissioner
Aizawl Municipal Corporation.
2. The Chief Executive Officer
Aizawl Smart City Limited.
3. The Chief Executive Officer
Lunglei Municipal Council.
4. The Chief Town Planner
Town & Country Planning.
5. The Project Director
DAY-NULM.
6. All DUDOs/DPOs
Under Directorate of UD&PA.

[Handwritten signature]
14/7/25

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14/7
FASD
DA II (Aizawl)

Subject : **Notification on GST certificate regd.**

Sir,

With reference to the subject cited above, I am to forward herewith Notification issued by Finance Department (Economic Affairs) vide No. J.21011/2/2025-FEA(TAX) dt 11/06/2025 for kind information and strict compliance.

Enclo : As above

Yours faithfully,

[Handwritten signature]
(JACOB LALAWMPUIA)

Director

Urban Dev. & Poverty Alleviation Dept.
Mizoram : Aizawl.

No.J.21011/2/2025-FEA(TAX)
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Economic Affairs)

Dated Aizawl, the 11th June, 2025

NOTIFICATION

In supersession of Notification No. J.21011/2/2020-TAX dated 9th March, 2020, it is hereby notified that issuing of 'GST Certificate' for any supply of taxable goods or services or both shall stand withdrawn with immediate effect.

Now as provided under section 51 of the Mizoram Goods and Services Tax Act, 2017, all departments, local authorities and Governmental agencies under the Government of Mizoram shall deduct tax at the rate of 1% under SGST and 1% under CGST (in case of intra-state supply) and 2% under IGST (in case of inter-state supply) against the deductee's GSTIN from the payment made or credited to the supplier (deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds ₹ 2.5 lakhs.

It is hereby directed that all Drawing and Disbursing Officers/TDS Deductors must strictly comply with this notification with immediate effect. Query, if any, with regard to this Notification may be raised to the Commissioner of State Tax, Govt. of Mizoram.

Sd/- VANLALDINA FANAI

Commissioner & Secretary to the Govt. of Mizoram
Finance Department

Memo No.J.21011/2/2025-FEA(TAX)

Dated Aizawl, the 11th June, 2025

Copy to:-

- 1) P.S. to Governor, Mizoram
- 2) P.S. to Chief Minister, Mizoram
- 3) P.S. to Minister, Finance Department etc
- 4) Sr. P.P.S. to Chief Secretary, Govt. of Mizoram
- 5) All Administrative Department, Govt. of Mizoram
- 6) All Heads of Department, Govt. of Mizoram

Urban Dev. & Poverty Alleviation Deptt.

Receipt No. 809

Date 13.6.2025