

**PETROL & DIESEL VAT RATE NOTIFICATION**

203/2024-2025

**3rd September, 2024** : In exercise of the powers conferred by section 19 of the Mizoram Value Added Tax Act, 2005 (Act No. 1 of 2005), the Governor of Mizoram is pleased to amend the Schedule to the Mizoram Value Added Tax Act, 2005 (Act No. 1 of 2005) with effect from 1<sup>st</sup> September, 2024 as follows:

Sl. No.	Commodity	Previous Rate of Tax	New Rate of Tax
1.	HSD (Diesel)	5.23%	10%
2.	MS (Petrol)	16.36%	18%

Further, the Governor of Mizoram is pleased to notify, the levy of **Social Infrastructure and Services Cess** and **Road Maintenance Cess** against entry sl. No.7 and 8 of the Schedule of the Act in addition to the rate of tax prescribed above. The two cess shall be regulated in accordance with notification No.J.1011/2/2020-TAX/Part-II dated 30<sup>th</sup> August, 2024 of the Department with effect from 1<sup>st</sup> September, 2024 as follows.

Sl. No.	Commodity	Social Infrastructure & Services Cess
7(a).	HSD (Diesel)	Rs. 2.00 per litre
7(b).	MS (Petrol)	Rs. 2.00 per litre

Sl. No.	Commodity	Road Maintenance Cess
8(a).	HSD (Diesel)	Rs. 2.00 per litre
8(b).	MS (Petrol)	Rs. 2.00 per litre

Petrol and Diesel VAT Rate Notification 1.9.24.pdf  
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