



MIZORAM STATE SPORTS COUNCIL

"An autonomous and statutory organisation constituted by the Government of Mizoram"

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No. E-170/MSSC/2026/197

Aizawl, the 1st June, 2026

CIRCULAR

Commissioner of State Tax, Enforcement Wing, Govt. of Mizoram atanga thu kan hmuh angin **sum lakluhna (ticketing events) atana MSSC hmunhma (sports infrastructures) hmang tur** reng reng chuan Commissioner of State Tax atangin **event buatsaih phalna** leh District Magistrate hnen atangin **No Objection Certificate (NOC)** an la tawh tur a ni.

Commissioner of State Tax hian hengte hi an lo enfiah thin dawn a ni –

- Registration Liability : Section 22(1) hnuaiah *aggregate turnover threshold* a tling em tih te,
- Casual Taxable Person (CTP) : MGST Act, 2017 Section 24(ii) hnuaia *compulsory registration* mamawh zingah a tel em tih te,
- Exemptions : Notification No. 12/2017-State Tax (Rate) hnuaiah *event buatsaihtu tur chuan exemption a hmu thei* em tih te

Chuvangin, **ticketing events (en/luh man nei) buatsaih tur** reng reng chuan **phalna an neih hnuaiah chauh MSSC Hall/Indoor Stadium/Field etc. hman dilna thehluh tur a ni a**, dan zawm kim lo chu ngaihsak theih a ni tawh dawn lo a ni.

Hei hian *non-ticketing events* erawh a huam lo ang.

sd/- HENRY C. LALRAWNKIMA

Secretary

Mizoram State Sports Council

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Memo No. E-170/MSSC/2026/197

Copy to:

1. PS to Minister, SYS and President, MSSC for information to the President
2. The President/Secretary, All MSSC Recognized State Level Sports Association for information and necessary action.
3. Stadia Manager, MSSC (No. 70053 40977) - for information and necessary action.
4. Website Manager – for uploading in the official website
5. Relevant file

Secretary

Mizoram State Sports Council