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NOTIFICATION

No. 56/2023-State Tax

No. J. 21011/7/2023-TAX, the 12th January, 2024. In exercise of the powers conferred by section 168A of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017) and in partial modification of the notifications of the Government of Mizoram, Taxation Department, No. 35/2020-State Tax, dated the 8th July, 2020 issued vide No.J.21011/2/2020(a)-TAX and No. 14/2021-State Tax, dated the 11th June, 2021 issued vide No.J.21011/7/2021-TAX and No. 13/2022-State Tax, dated the 21st July, 2022, issued vide No.J.21011/7/2021-TAX, and No. 09/2023-State Tax, dated the 24th April, 2023 issued vide No.J.21011/7/2021-TAX, the Governor of Mizoram, on the recommendations of the GST Council, hereby, extends the time limit specified under sub- section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, relating to the period as specified below, namely:-

- (i) for the financial year 2018-19, up to the 30th day of April, 2024;
- (ii) for the financial year 2019-20, up to the 31st day of August, 2024.

Dr. H. Lianzela,
Secretary to the Govt. of Mizoram,
Taxation Department.