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#### NOTIFICATION

No. 2/2023-State Tax

No. J. 21011/7/2022-TAX, the 24<sup>th</sup> April, 2023. In exercise of the powers conferred by section 128 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) (hereinafter referred to as the said Act), the Governor of Mizoram, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Mizoram, Taxation Department, No.J.21011/1/2017-TAX/Vol- III(ii), dated the 1<sup>st</sup> February, 2018 namely: —

In the said notification, after the sixth proviso, the following proviso shall be inserted, namely: —

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who fail to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1<sup>st</sup> day of April, 2023 to the 30<sup>th</sup> day of June, 2023.”.

Vanlal Chhuanga,  
Principal Secretary to the Govt. of Mizoram,  
Taxation Department.

Note: The principal notification was issued vide No.J.21011/1/2017-TAX/Vol- III(ii), dated the 1<sup>st</sup> February, 2018 and was last amended, *vide* notification number 12/2022 - State Tax, dated the 21<sup>st</sup> July, 2022 vide file no. No.J.21011/7/2021-TAX.