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#### NOTIFICATION

No. 10/2023-State Tax

No.J.21011/7/2022-TAX/Pt, the 18<sup>th</sup> May, 2023. In exercise of the powers conferred by sub-rule (4) of rule 48 of the Mizoram Goods and Services Tax Rules, 2017, the Governor of Mizoram, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Mizoram, Taxation Department, No. 13/2020 - State Tax, dated the 5<sup>th</sup> May, 2020, issued *vide* No.J.21011/2/2020 (f) -TAX, namely: -

In the said notification, in the first paragraph, with effect from the 1<sup>st</sup> day of August, 2023, for the words "ten crore rupees", the words "five crore rupees" shall be substituted.

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

Note:-The principal notification No. 13/2020 - State Tax, dated the 5<sup>th</sup> May, 2020 was issued *vide* number No.J.21011/2/2020 (f) -TAX and was last amended *vide* notification No. 17/2022-State Tax, dated the 5<sup>th</sup> August, 2022, issued *vide* number No.J.21011/7/2021-TAX/Loose.