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NOTIFICATION

No. 5/2023-State Tax(Rate)

No. J. 21011/7/2022-TAX, the 19th May, 2023. In exercise of the powers conferred by sub-section (1), sub-section (3) and sub section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Mizoram, Taxation Department No. 11/2017-State Tax (Rate), dated the 7th July, 2017, published in the Mizoram Gazette, Extraordinary, VOL-XLVI, Issue No.326 dated the 11th July, 2017, namely:-

In the said notification, in the Table, against serial number 9, in item (iii) (b), in the conditions in column (5), after the second proviso to condition (2), the following shall be inserted namely, -

“: Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023.

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of 45 days from the date of applying for GST registration or 1 month from the date of obtaining registration whichever is later”

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

Note: -The principal notification No. 11/2017-State Tax (Rate), dated the 7th July, 2017, was published in the Mizoram Gazette, Extraordinary, VOL-XLVI, Issue No.326 dated the 11th July, 2017 and last amended vide notification no. 03/2022-State Tax (Rate), dated the 26th July, 2022 issued vide No.J.21011/7/2021-TAX/Loose.