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NOTIFICATION

No. 62/2018-State Tax

No. J. 21011/2/2018(II)-TAX, the 18th January, 2019. In exercise of the powers conferred by section 168 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) read with sub-rule (5) of rule 61 of the Mizoram Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Governor of Mizoram, on the recommendations of the Council, hereby makes the following further amendments in notification number 34/2018 - State Tax, dated the 24th August, 2018, namely:-

In the said notification, in the first paragraph, after the fourth proviso, the following provisos shall be inserted, namely: -

“Provided also that the return in **FORM GSTR-3B** of the said rules for the month of September, 2018 and October, 2018 for registered persons whose principal place of business is in Srikakulam district in the State of Andhra Pradesh shall be furnished electronically through the common portal on or before the 30th November, 2018:

Provided also that the return in **FORM GSTR-3B** of the said rules for the month of October, 2018 for registered persons whose principal place of business is in Cuddalore, Thiruvarur, Pudukottai, Dindigul, Nagapatinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram in the State of Tamil Nadu shall be furnished electronically through the common portal, on or before the 20th December, 2018.”.

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