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NOTIFICATION No. 73/2018-State Tax

No. J. 21011/2/2018(6)-TAX, the 17th January, 2019. In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), hereafter in this notification referred to as the said Act, the Governor of Mizoram, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Mizoram No. 50/2018- State Tax dated the 25th September, 2018, namely:-

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

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