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NOTIFICATION No. 77/2018-State Tax

No. J. 21011/2/2018(10)-TAX, the 17th January, 2019. In exercise of the powers conferred by section 128 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby makes the following amendments in notification of the Government of Mizoram, No.J.21011/1/2017-TAX/Vol-III(ii), dated the 1st February, 2018, namely:-

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

“Provided further the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.”.

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