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## EXTRAORDINARY

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#### NOTIFICATION No. 14/2024-State Tax

**No. J.21011/7/2023-TAX, the 21<sup>st</sup> August, 2024:** In exercise of the powers conferred by the first proviso to section 44 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees, from filing annual return for the said financial year.

S.M. Ali  
Secretary to the Govt. of Mizoram  
Taxation Department.