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NOTIFICATION

No. 37 of 2019 - State Tax

No. J.21011/2/2019 (b) - TAX, the 28th August, 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 amendments in notification of the Government of Mizoram, Taxation Department No. 29/2019 - State Tax, dated the 8th July, 2019, namely :-

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

“Provided that the return in FORM GSTR-3B of the said rules for the month of July, 2019 shall be furnished electronically through the common portal, on or before the 22nd August, 2019.”

2. This notification shall come into force with effect from the 20th day of August, 2019.

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

Note :- The principal notification was issued vide No. 29/2019-State Tax, dated the 8th July, 2019.