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## EXTRAORDINARY

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#### **NOTIFICATION**

No. 23/2024-State Tax

**No. J.21011/7/2023-FEA(TAX), the 4<sup>th</sup> November, 2024:** In exercise of the powers conferred by section 128 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notification of the Government of Mizoram, Taxation Department, issued vide number No. J.21011/7/2021-TAX dated the 11<sup>th</sup> June, 2021 (No.22/2021-State Tax), except as respects things done or omitted to be done before such supersession, the Governor of Mizoram, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees:

Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of state tax deducted at source in the said month is nil, shall stand waived.

2. This notification shall come into force on the 1<sup>st</sup> day of November, 2024.

**Vanaldina Fanai,**  
Finance Commissioner,  
Govt. of Mizoram