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NOTIFICATION No. 1/2019-State Tax

No. J. 21011/2/2019-TAX, the 28th January, 2019. In exercise of the powers conferred by section 147 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 amendment in the notification of the Government of Mizoram No. J.21011/1/2017-TAX/Vol III(x), dated 17th Nov., 2017, namely:-

In the said notification,

(i) In the Table, the column number (2) against S. No.I, after the entry, the following proviso shall be inserted, namely; -

“Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional Deputy Commissioner of State Tax or any other officer authorised by him within 6 months of such supply;”

Provided further that no such certificate **shall** be required if input tax credit has not been availed on inputs used in manufacture of export goods.”;

(ii) In the Explanation against serial number 1 the words “on pre-import basis” shall be omitted.

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