

The Mizoram Gazette

EXTRA ORDINARY Published by Authority

RNI No. 27009/1973

Postal Regn. No. NE-313(MZ) 2006-2008

VOL-XLVI Aizawl, Tuesday 11.7.2017 Asadha 20, S.E. 1939, Issue No. 321

NOTIFICATION

No. J.21011/1/2017-TAX(v), the 7th July, 2017. In exercise of the powers conferred by section 55 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby specifies the Canteen Stores Department (hereinafter referred to as the CSD), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent. of the applicable state tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD.

2. This notification shall come into force with effect from the 1st day of July, 2017.

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