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NOTIFICATION No. 15/2017 State Tax (Rate)

No. J.21011/1/2017-TAX(xiv), the 7th July, 2017. In exercise of the powers conferred by sub-section (3) of section 54 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby notifies that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Mizoram Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Mizoram Goods and Services Tax Act.

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

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