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NOTIFICATION

No.J. 21011/1/2017-TAX/Vol-I, the 1st August, 2017. For smooth migration of stocks from pre-GST to the GST era which came into effect from 1st July, 2017 and to prevent the possibility of manipulation of migration of the closing stock in MVAT returns into the opening stock for MGST returns, it is hereby notified as per Section 49 of the MVAT Act, 2005 that every dealer shall maintain an accurate and up-to-date account of the value of goods purchased, manufactured, sold by him or goods held by him in stock while filling the last MVAT returns and the first MGST returns. All balanced stocks in the MVAT regime should be carried over to the MGST regime.

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