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NOTIFICATION

No.J.21011/1/2017-TAX/Vol-I/Pt(ii), the 3rd October, 2017. In exercise of the powers conferred by sub-section (3) of section 1 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram hereby appoints the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

- (a) an authority or a board or any other body,-
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) establishment by any Government,with fifty-one percent of more participation by way equity or control, to carry out any function;
- (b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings;

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the Government of Mizoram.

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