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NOTIFICATION

No.J.21011/1/2017-TAX/Vol-II/Part(i), the 23rd October, 2017. In exercise of the powers conferred by section 164 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram hereby makes the following rules further to amend the Mizoram Goods and Services Tax Rules, 2017, namely:

1. These rules may be called the Mizoram Goods and Services Tax (Eighth Amendment) Rules, 2017.

2. In the Mizoram Goods and Services Tax Rules, 2017:-

(i) in rule 24, in sub-rule (4), for the figures, letters and word, “30th September”, the figures, letters and word “31st October” shall be substituted;

(ii) in rule 118, for the words “a period of ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(iii) in rule 119, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(iv) in rule 120, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted.

(v) in rule 120A, the marginal heading “Revision of declaration in FORM GST-TRAN - 1” shall be inserted.

(vi) in FORM GST REG - 29,-

(a) for the heading, “APPLICATION FOR CANCELLATION OF PROVISIONAL REGISTRATION”, the heading, “APPLICATION FOR CANCELLATION OF REGISTRATION OF MIGRATED TAXPAYERS” shall be substituted;

(b) under sub-heading PART - A, against item (i), for the word and letters “Provisional ID”, the letters “GSTIN” shall be substituted.

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