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#### NOTIFICATION

No. 3/2021-State Tax (Rate)

No. J. 21011/7/2021-TAX, the 11<sup>th</sup> June, 2021. In exercise of the powers conferred by section 148 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Mizoram, Taxation Department No.06/2019- State Tax (Rate), dated the 2<sup>nd</sup> May, 2019, issued *vide* file number No.J.21011/2/2019(d)-TAX—

In the said notification, in the first para,-

- (a) for the words "*in whose case the liability to*", the words "who shall" shall be substituted.
  - (b) for the words "*shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier.*", the words and symbols "in the tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority or date of its first occupation, whichever is earlier, falls." shall be substituted.
2. This notification shall come into force with effect from the 2<sup>nd</sup> day of June, 2021.

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