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NOTIFICATION

No.8/2021-State Tax

No. J. 21011/7/2021-TAX, the 11th June, 2021. In exercise of the powers conferred by sub-section (1) of section 50 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) read with section 148 of the said Act, the Governor of Mizoram, on the recommendations of the Council, hereby makes the following further amendments in notification of the Government of Mizoram, Taxation Department No. J.21011/1/2017-TAX-Vol-II(ii), dated the 19th July, 2017, published in the Mizoram Gazette, Extraordinary, Vol- XLVI, Issue No 366 dated the 27th July, 2017, namely:-

(i) In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 3, the following shall be inserted, namely: -

(1)	(2)	(3)	(4)
"4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	Quarter ending March, 2021."

2. This notification shall be deemed to have come into force with effect from the 18th day of April, 2021.

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

Note: The principal notification number J.21011/1/2017-TAX/Vol-II(ii), dated the 19th July, 2017, was published in the Mizoram Gazette, Extraordinary, Vol-XLVI, Issue No. 366 dated the 27th July, 2017 and was last amended *vide* notification number 51/2020 - State Tax, dated the 13th July, 2020, issued *vide* file number No. J.21011/2/2020(2)-TAX.