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#### NOTIFICATION

##### No.9/2021-State Tax

No. J. 21011/7/2021-TAX, the 11<sup>th</sup> June, 2021. In exercise of the powers conferred by section 128 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Mizoram, Taxation Department No. 76/2018- State Tax, dated the 17<sup>th</sup> January, 2019, issued *vide* number No.J.21011/2/2018(9)-TAX, namely:-

In the said notification, after the seventh proviso, the following proviso shall be inserted, namely: -

“Provided also that the amount of late fee payable under section 47 shall stand waived for the period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in FORM GSTR-3B by the due date, namely:-

Table

S.No. (1)	Class of registered persons (2)	Tax period (3)	Period for which late fee waived (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021 and April, 2021	Fifteen days from the due date of furnishing return
2.	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	March, 2021 and April, 2021	Thirty days from the due date of furnishing return
3.	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	January-March, 2021	Thirty days from the due date of furnishing return.” .

2. This notification shall be deemed to have come into force with effect from 20<sup>th</sup> day of April, 2021.

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

Note: The principal notification No 76/2018-State Tax, dated 17<sup>th</sup> January, 2019 was issued *vide* number No.J.21011/2/2018(9)-TAX dated the 17<sup>th</sup> January, 2019 and was last amended *vide* notification number 57/2020 - State Tax, dated the 13<sup>th</sup> July, 2020, issued *vide* number No.J.21011/2/2020(8)-TAX.