

**No.J.21011/1/2017-TAX/Vol-III(v)
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT**

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**N O T I F I C A T I O N
No. 1 of 2018 – State Tax**

Dated Aizawl the 1st Feb., 2018

In exercise of the powers conferred by sub-section (1) of Section 10 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) the Government of Mizoram, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Mizoram, No.J.21011/1/2017-TAX/Part-III, dated the 10th July, 2017, namely:-

In the said notification, in the opening paragraph, -

- (i) in clause (i), for the words “one per cent.”, the words “half per cent.” shall be substituted;
- (ii) in clause (iii), for the words “half per cent. of the turnover”, the words “half per cent. of the turnover of taxable supplies of goods” shall be substituted.

Sd/-VANLAL CHHUANGA
Commr. & Secretary to the Govt. of Mizoram,
Taxation Department.