

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

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NOTIFICATION
No. 17/ 2018 – State Tax

Dated Aizawl, the 2nd May, 2018

In exercise of the powers conferred by section 148 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) (hereafter in this notification referred to as the Act), the Government of Mizoram, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter April to June, 2018 till the 31st day of July, 2018.
3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of April to June, 2018 shall be, subsequently, notified in the Official Gazette.

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