

**No.J.21011/2/2018-TAX/Pt**  
**GOVERNMENT OF MIZORAM**  
**TAXATION DEPARTMENT**

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**NOTIFICATION**  
**No.29/2018 – State Tax**

**Dated Aizawl the 25<sup>th</sup> July, 2018**

In exercise of the powers conferred by section 164 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Government of Mizoram hereby makes the following rules further to amend the Mizoram Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Mizoram Goods and Services Tax (Seventh Amendment) Rules, 2018.
- (2) They shall come into force with effect from the 12<sup>th</sup> day of June, 2018.
  
2. In the Mizoram Goods and Services Tax Rules, 2017, -
  - (i) in rule 125, for the words “Directorate General of Safeguards”, the words “Directorate General of Anti-profiteering” shall be substituted;
  - (ii) in rule 129, for the words “Directorate General of Safeguards”, wherever they occur, the words “Directorate General of Anti-profiteering” shall be substituted;
  - (iii) in rule 130, in sub-rule (2), for the words “Directorate General of Safeguards”, at both places where they occur, the words “Directorate General of Anti-profiteering” shall be substituted;
  - (iv) in rule 131, for the words “Directorate General of Safeguards”, the words “Directorate General of Anti-profiteering” shall be substituted;
  - (v) in rule 132, in sub-rule (1), for the words “Directorate General of Safeguards”, the words “Directorate General of Anti-profiteering” shall be substituted;
  - (vi) in rule 133, for the words “Directorate General of Safeguards”, wherever they occur, the words “Directorate General of Anti-profiteering” shall be substituted.

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