

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

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NOTIFICATION
No.33/2018 – State Tax

Dated Aizawl the 24th August, 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 said Act), the Governor 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 may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** of the Mizoram Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2018	31 st October, 2018
2	October - December, 2018	31 st January, 2019
3	January - March, 2019	30 th April, 2019

3. 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 said Act, for the months of July, 2018 to March, 2019 shall be subsequently notified in the Official Gazette.

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