

**No.J.21011/1(ii)/2018-TAX/Pt
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT**

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**NOTIFICATION
No.50/2018 – State Tax**

Dated Aizawl the 25th Sept., 2018

In exercise of the powers conferred by sub-section (3) of section 1 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) and in supersession of the notification of the Government of Mizoram No.J.21011/1/2017-TAX/Vol-I/Pt(ii), dated the 3rd October, 2017, , except as respects things done or omitted to be done before such supersession, the Governor of Mizoram hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with fifty-one percent. or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

Sd/-VANLAL CHHUANGA

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