

**No.J.21011/2(ii)/2018-TAX/Part
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT**

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**NOTIFICATION
No.54/2018 – State Tax**

Dated Aizawl the 16th Oct., 2018

In exercise of the powers conferred by section 164 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor 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 (Twelfth Amendment) Rules, 2018.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Mizoram Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:-

“(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has –

- (a) received supplies on which the supplier has availed the benefit of the Government of Mizoram, notification No. 40/2017-State Tax (Rate), dated the 17th November, 2017, or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E), dated the 23rd October, 2017; or
- (b) availed the benefit of notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299(E), dated the 13th October, 2017,

the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”.

3. In the said rules, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

- (a) received supplies on which the benefit of the Government of Mizoram, notification

No.J.21011/1/2017-TAX/Vol III(x), dated the 17th November, 2017, except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. 40/2017-State Tax (Rate), dated the 17th November, 2017, or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or

(b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.”.

Sd/-VANLAL CHHUANGA

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

Note:- The principal rules were published in the Government of Mizoram notification No. J.21011/1/2014-TAX-Loose, dated the 29th June, 2017, and last amended *vide* notification No. 49/2018-State Tax, dated the 25th September, 2018.