

No.J.21011/2/2018(6)-TAX
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT

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NOTIFICATION
No. 73/2018-State Tax

Dated Aizawl the 17th Jan.,2019

In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 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 makes the following further amendment in the notification of the Government of Mizoram No. 50/2018- State Tax dated the 25th September, 2018, namely:–

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

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

Note:- The principal notification was issued vide No. 50/2018- State Tax, dated the 25th September, 2018 and last amended vide notification No. 61/2018-State Tax, dated the 21st Nov., 2018