

No.J.21011/2/2018(10)-TAX
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT

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NOTIFICATION

No. 77/2018-State Tax

Dated Aizawl the 17th Jan., 2019

In exercise of the powers conferred by section 128 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby makes the following amendments in notification of the Government of Mizoram, No.J.21011/1/2017-TAX/Vol-III(ii), dated the 1st February, 2018, namely:—

In the said notification, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22ndDecember, 2018 to 31stMarch, 2019.”.

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