

**No.J.21011/1/2017-TAX/Vol-I/Pt(ii)**  
**GOVERNMENT OF MIZORAM**  
**TAXATION DEPARTMENT**

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**NOTIFICATION**

Dated Aizawl, the 3<sup>rd</sup> Oct., 2017.

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), the Governor of Mizoram hereby appoints the 18<sup>th</sup> day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) 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:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the Government of Mizoram.

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