

**No.J.21011/1/2017-TAX/Vol 111(xviii)**  
**GOVERNMENT OF MIZORAM**  
**TAXATION DEPARTMENT**

...

**NOTIFICATION**

Dated Aizawl, the 17<sup>th</sup> November, 2017

In exercise of the powers conferred by sub-section (1) of section 6 of the Mizoram Goods and Services Tax Act, 2017 ( 6 of 2017) (hereafter in this notification referred to as "Mizoram GST Act"), on the recommendations of the Council, the Governor of Mizoram hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "CGST Act") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as "the said officers") by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the Mizoram GST Act read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

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