

**No.J.21011/1/2017-TAX/VOL III(xvi)**  
**GOVERNMENT OF MIZORAM**  
**TAXATION DEPARTMENT**

...

**NOTIFICATION**

Dated Aizawl, the 17<sup>th</sup> Nov., 2017

In pursuance of section 168 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) (hereafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the Mizoram Goods and Services Tax Rules, 2017, the Government, hereby extends the time limit for making a declaration, in **FORM GST ITC-01**, by the registered persons, who have become eligible during the months of July, 2017, August, 2017 and September, 2017, to the effect that they are eligible to avail the input tax credit under sub-section (1) of section 18 of the said Act, till the 31<sup>st</sup> day of October, 2017.

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