

No. J.21011/1/2017-TAX/Vol-III/Pt(vi)
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT

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NOTIFICATION

Dated Aizawl the 24th Nov., 2017

In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Mizoram Goods and Services Tax Rules, 2017 the Governor of Mizoram, on the recommendations of the Council, hereby notifies the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

Table

S.No.	Evidence
(1)	(2)
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

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