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#### NOTIFICATION

**No. J. 21011/1/2014-TAX/Part(ii), the 29<sup>th</sup> June, 2017.** In exercise of the powers conferred by sub-section (2) of section 23 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram hereby specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

2. This notification shall come into force on the 22<sup>nd</sup> day of June, 2017.

**Vanlal Chhuanga,**  
Commr & Secretary to the Govt. of Mizoram,  
Taxation Department.