

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

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NOTIFICATION

Dated Aizawl, the 24th Nov., 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) (hereafter in this notification referred to as the said Act), the Governor of Mizoram, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of ten lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act.

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