

## **Press Release**

June, 2018

The GST Implementation Committee in its 20<sup>th</sup> meeting held on 22.06.2018 has made the following recommendations:

### **I. Reverse charge mechanism**

The liability to pay tax on reverse charge basis, under section 9(4) of the Mizoram Goods and Services Tax Act, 2017, section 5(4) of the Integrated Goods and Services Tax Act, 2017 and section 7(4) of the Union Territory Goods and Services Tax Act, 2017 has been deferred till 30.09.2018.

### **II. TDS/TCS**

The provisions for deduction of tax at source (TDS) under section 51 of the MGST Act and collection of tax at source (TCS) under section 52 of the MGST Act shall remain suspended till 30.09.2018.