



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

RNI No. 27009/1973

Postal Regn. No. NE-313(MZ) 2006-2008

VOL - XLIX Aizawl, Thursday 1.10.2020 Asvina 9, S.E. 1942, Issue No. 605

NOTIFICATION

No. H. 12018/243/2017-LJD(TAX), the 30th September, 2020. The following Act is hereby published for general information.

“The Mizoram Goods & Services Tax (Amendment) Act, 2020”
(Act No. 8 of 2020)

(Received the assent of the Governor of Mizoram on 8.9.2020)

THE MIZORAM GOODS AND SERVICES TAX (AMENDMENT) ACT, 2020

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ACT

further to amend the Mizoram Goods and Services Tax Act, 2017 and for matters connected therewith or incidental thereto.

It is enacted by State Legislature in the Seventy First Year of the Republic of India as follows:-

- Short title and commencement-*
- (1) This Act may be called the Mizoram Goods and Services Tax (Amendment) Acts, 2020.
 - (2) It shall be deemed to have come into force with effect from the 31st March 2020.
- Insertion of new section 168A-*
- After section 168 of the Mizoram Goods and Services Tax Act, 2017, the following section 168 A shall be inserted, namely:-
“(1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under, this Act in respect of actions which cannot be completed or complied with due to *force majeure*.”

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation.— For the purposes of this section, the expression “*force majeure*” means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.”

Secretary,
Law and Judicial Deptt.
Govt. of Mizoram.