

**No. J.21011/7/2021-TAX
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT**

**NOTIFICATION
No. 3/2021-State Tax (Rate)**

Aizawl, the 11th June, 2021.

In exercise of the powers conferred by section 148 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Mizoram, Taxation Department No.06/2019- State Tax (Rate), dated the 2nd May, 2019, issued *vide* file number No.J.21011/2/2019(d)-TAX—

In the said notification, in the first para,-

- (a) for the words "***in whose case the liability to***", the words "**who shall**" shall be substituted.
- (b) for the words "*shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier.*", the words and symbols "**in the tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority or date of its first occupation, whichever is earlier, falls.**" shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

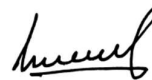
Sd/- VANLAL CHHUANGA

Commr. & Secretary to the Govt. of Mizoram
Taxation Department

Aizawl, the 11th June, 2021.

Memo No.J.21011/7/2021-TAX :
Copy to :-

1. P.S. to Governor, Mizoram.
2. P.S. to Chief Minister, Mizoram.
3. All P.S. to Speaker/Deputy Speaker/Minister/Minister of State, Mizoram.
4. Sr. P.P.S. to Chief Secretary, Government of Mizoram.
5. All Administrative Departments, Government of Mizoram.
6. All Heads of Department, Government of Mizoram.
7. Commissioner of State Tax, Mizoram.
8. Controller, Printing & Stationeries with 6(six) spare copies for publication in the Mizoram Gazette Extra Ordinary.
9. All Deputy Commissioner of State Tax, Mizoram.
10. Guard file



(C. LALFAKZUALA)

Under Secretary to the Govt. of Mizoram,
Taxation Department