

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

**NOTIFICATION  
No. 18/2021-State Tax**

**Aizawl, the 11<sup>th</sup> June, 2021.**

In exercise of the powers conferred by sub-section (1) of section 50 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) read with section 148 of the said Act, the Governor of Mizoram, on the recommendations of the Council, hereby makes the following further amendments in notification of the Government of Mizoram, Taxation Department, No.J.21011/1/2017-TAX/Vol-II(ii), dated the 19<sup>th</sup> July, 2017, published in the Mizoram Gazette, Extraordinary, Vol XLVI, Issue No. 366, dated the 27<sup>th</sup> July, 2017, namely: —

In the said notification, in the first paragraph, in the first proviso,-

- (i) for the words, letters and figure “required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;
- (iii) in the Table, for serial number 4, 5, 6 and 7, the following shall be substituted, namely: —

<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
“4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021

		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021".

2. This notification shall be deemed to have come into force with effect from the 18<sup>th</sup> day of May, 2021.

**Sd/- VANLAL CHHUANGA**

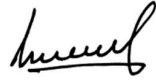
Commr. & Secretary to the Govt. of Mizoram  
Taxation Department  
Aizawl, the 11<sup>th</sup> June, 2021.

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

Note: The principal notification number No.J.21011/1/2017-TAX/Vol-II(ii), dated the 19<sup>th</sup> July, 2017, published in the Mizoram Gazette, Extraordinary, Vol XLVI, Issue No. 366, dated the 27<sup>th</sup> July, 2017 and was last amended *vide* notification number 08/2021 – State Tax, dated the 11<sup>th</sup> June, 2021 *vide* file No.J.21011/7/2021-TAX.