

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

**NOTIFICATION
No.20/2021-State Tax**

Aizawl, the 11th June, 2021.

In exercise of the powers conferred by section 128 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 makes the following further amendments in the notification of the Government of Mizoram, Taxation Department, No. 4/2018– State Tax, dated the 12th February, 2018, issued *vide* number No.J.21011/1/2017-TAX/Vol III/Pt(i), namely: —

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely: —

“Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely: —

Table

S. No.	Class of registered persons	Amount
(1)	(2)	(3)
1.	Registered persons who have nil outward supplies in the tax period	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees

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

Note: The principal notification No. 4/2018-Central Tax, dated 12th February, 2018 was issued *vide* number No.J.21011/1/2017-TAX/Vol III/Pt(i) and was last amended *vide* notification number 53/2020 – State Tax, dated the 13th July, 2020, issued *vide* number No.J.21011/2/2020(4)-Tax.