

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

**NOTIFICATION
No.21/2021-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.J.21011/1/2017-TAX/Vol-III(ii), dated the 1stFebruary, 2018, namely: —

In the said notification, after the third 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 financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived -

- (i) which is in excess of two hundred and fifty rupees where the total amount of central tax payable in the said return is nil;
- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).”.

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 was issued vide No.J.21011/1/2017-TAX/Vol-III(ii), dated the 1stFebruary, 2018 and was last amended *vide* notification number 67/2020 – State Tax, dated the 28thSeptember, 2020, issued *vide* file number No.J.21011/3/2019-TAX.