

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

**NOTIFICATION
No.27/2021-State Tax**

Dated Aizawl, the 11th June, 2021.

In exercise of the powers conferred by section 164 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby makes the following rules further to amend the Mizoram Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. - (1) These rules may be called the Mizoram Goods and Services Tax (Fifth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Mizoram Goods and Services Tax Rules, 2017, —

(i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31st day of May, 2021, for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “31st day of August, 2021” shall be substituted;

(ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely: —

“Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

(iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely: —

“Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.”.

Sd/- VANLAL CHHUANGA

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

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

Dated Aizawl, the 11th June, 2021.

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2. P.S. to Chief Minister, Mizoram.
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4. Sr. P.P.S. to Chief Secretary, Government of Mizoram.
5. All Administrative Departments, Government of Mizoram.
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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 rules were published in the Mizoram Gazette, Extraordinary, Vol-XLVI, Issue No. 298, dated the 7th July, 2017, and last amended *vide* notification No. 15/2021 - State Tax, dated the 11th June, 2021 *vide* file number No.J.21011/7/2021-TAX.