

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

**NOTIFICATION  
No.28/2021-State Tax**

**Dated Aizawl, the 9<sup>th</sup> July, 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, and in supersession of notification of the Government of Mizoram, Taxation Department, No. 89/2020 – State Tax, dated the 14<sup>th</sup> December, 2020, issued *vide* file number No.J.21011/3/2019(1)-TAX, except as respects things done or omitted to be done before such supersession, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification No.14/2020 – State Tax, dated the 5<sup>th</sup> May, 2020, issued *vide* file number No.J.21011/2/2020(g)-TAX, between the period from the 1<sup>st</sup> day of December, 2020 to the 30<sup>th</sup> day of September, 2021.

**Sd/-VANLAL CHHUANGA**

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

Dated Aizawl, the 9<sup>th</sup> July, 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