

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

**NOTIFICATION
No. 32/2021-State Tax**

Dated Aizawl, the 3rd September, 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 (Seventh 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,-

(a) in the fourth proviso, for the figures, letters and words “31st day of August, 2021”, the figures, letters and words “31st day of October, 2021” shall be substituted;

(b) with effect from the 1st day of November, 2021, all the provisos shall be omitted;

(ii) with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.”;

(iii) in **FORM GST ASMT-14**, -

(a) after the words, “with effect from -----”, the words, “vide Order Reference No. -----, dated ---” shall be inserted;

(b) the words, “for conducting business without registration despite being liable for registration” shall be omitted;

(c) at the end after "Designation", the word "Address" shall be inserted.

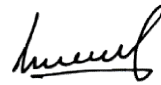
Sd/-VANLAL CHHUANGA

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

Memo No.J.21011/7/2021(i) -TAX : Dated Aizawl, the 3rd September, 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.
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.
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(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 7.7.2017, and were last amended *vide* notification No. 30/2021 – State Tax, dated the 30th July, 2021 *vide* file number No.J.21011/7/2021, dated the 16th August, 2021.