

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

NOTIFICATION
No. 37/2021-State Tax

Dated Aizawl, the 10th December, 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 (Ninth 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 rule 137, with effect from the 30th day of November 2021, for the words “four years”, the words “five years” shall be substituted.
- (ii) in **FORM GST DRC-03**, —
 - (a) in the heading, after the words “or statement”, the words, letters and figures “or intimation of tax ascertained through **FORM GST DRC-01A**” shall be inserted;
 - (b) against item 3, in column (3), for the word and letters “Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)”, the words, letters, figures and brackets “Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form GSTR-1and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)” shall be substituted;
 - (c) against item 5, in column (1), after the word and figures “within 30 days of its issue”, the words, letters, figures and brackets “, scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, others (specify)” shall be inserted;
 - (d) for the table, under serial number 7, for the table, the following table shall be substituted, namely:-

"Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash/ Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13
												" . .

Sd/-VANLAL CHHUANGA

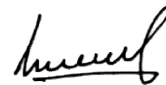
Commr. & Secretary to the Govt. of Mizoram
Taxation Department

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

: Dated Aizawl, the 10th December, 2021

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 rules were published in the Mizoram Gazette, Extraordinary, VOL-XLVI, Issue No. 298, dated the 7th July, 2017, and were last amended *vide* notification No. 35/2021 - State Tax, dated the 30th September, 2021 *vide* file number No.J.21011/7/2021-TAX.