

**No.J.21011/2/2018-TAX/pt  
GOVERNMENT OF MIZORAM  
TAXATION DEPARTMENT**

**NOTIFICATION  
No. 3/2021-State Tax**

**Dated Aizawl, the 3<sup>rd</sup> March, 2021**

In exercise of the powers conferred by sub-section (6D) of section 25 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 the notification of the Government of Mizoram, Taxation Department No. 17/2020-State Tax, dated the 5<sup>th</sup> May, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is,—

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

**Sd/- VANLAL CHHUANGA**

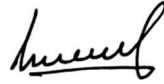
Commr. & Secretary to the Govt. of Mizoram  
Taxation Department

Memo No.J.21011/2/2018-TAX/pt : Dated Aizawl, the 3<sup>rd</sup> March, 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