

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

**NOTIFICATION  
No. 7/2021-State Tax**

**Aizawl, the 11<sup>th</sup> 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.(1) These rules may be called the Mizoram Goods and Services Tax (Second Amendment) Rules, 2021.
- (2) These rules shall come into force on the date of their publication in the Official Gazette.
  
2. In the Mizoram Goods and Services Tax Rules, 2017, in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:-

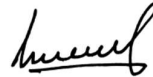
“Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27<sup>th</sup> day of April, 2021 to the 31<sup>st</sup> day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”.

**Sd/- VANLAL CHHUANGA**  
Commr. & Secretary to the Govt. of Mizoram  
Taxation Department

Memo No.J.21011/7/2021 :  
Copy to :-

Aizawl, the 11<sup>th</sup> June, 2021.

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 7<sup>th</sup> July, 2017 and last amended *vide* notification No. 01/2021-State Tax, dated the 13<sup>th</sup> January, 2021, issued *vide* file number No.J.21011/3/2019(IV)-TAX.