

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

**NOTIFICATION
No. 8/2021-State Tax**

Aizawl, the 11th June, 2021.

In exercise of the powers conferred by sub-section (1) of section 50 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) read with section 148 of the said Act, the Governor of Mizoram, on the recommendations of the Council, hereby makes the following further amendments in notification of the Government of Mizoram, Taxation Department No. J.21011/1/2017-TAX-Vol-II(ii), dated the 19th July, 2017, published in the Mizoram Gazette, Extraordinary, Vol- XLVI, Issue No 366 dated the 27th July, 2017, namely:–

(i) In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 3, the following shall be inserted, namely: –

(1)	(2)	(3)	(4)
“4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the	Quarter ending March, 2021.”.

		next 15 days, and 18 per cent thereafter	
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2. This notification shall be deemed to have come into force with effect from the 18th day of April, 2021.

Sd/- VANLAL CHHUANGA

Commr. & Secretary to the Govt. of Mizoram
Taxation Department
Aizawl, the 11th June, 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

Note: The principal notification number J.21011/1/2017-TAX/Vol-II(ii), dated the 19th July, 2017, was published in the Mizoram Gazette, Extraordinary, Vol-XLVI, Issue No. 366 dated the 27th July, 2017 and was last amended *vide* notification number 51/2020 – State Tax, dated the 13th July, 2020, issued *vide* file number No.J.21011/2/2020(2)-TAX.