

**No.J.21011/7/2022-TAX
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT**

**NOTIFICATION
No. 24/2022-State Tax**

Aizawl, the 1st December, 2022

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 (Fourth Amendment) Rules, 2022.

(2) They shall come into force with effect from 1st day of December, 2022.

2. In the Mizoram Goods and Services Tax Rules, 2017, ---

(a) rule 122 shall be omitted;

(b) rules 124 and 125 shall be omitted;

(c) in rule 127,-

(i) in the marginal heading, for the word “Duties”, the word “Functions”, shall be substituted;

(ii) for the words “It shall be the duty of the Authority,-”, the words “The authority shall discharge the following functions, namely:-” shall be substituted;

(d) rule 134 shall be omitted;

(e) rule 137 shall be omitted;

(f) after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely:—

‘(a) “Authority” means the Authority notified under sub-section (2) of section 171 of the Act;’.

Sd/-VANLAL CHHUANGA
Principal Secretary to the Govt. of Mizoram
Taxation Department

Memo No.J.21011/7/2022-TAX

: Dated Aizawl, the 1st December, 2022

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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 7.7.2017 *vide* notification No. J.21011/1/2014-TAX-Loose, dated the 29th June, 2017 and were last amended, *vide* notification No.22/2022 –State Tax, dated the 28th November, 2022, *vide* file number No.J.21011/7/2022-TAX.