

**No.J.21011/7/2023-TAX  
GOVERNMENT OF MIZORAM  
TAXATION DEPARTMENT**

**NOTIFICATION  
No. 50/2023-State Tax**

Aizawl, the 24<sup>th</sup> November, 2023

In exercise of the powers conferred by section 148 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) (hereinafter in this notification referred to as the said Act), the Governor of Mizoram, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Mizoram, Taxation Department No. J.21011/1/2017-TAX/Vol-III/Part, dated the 15th December, 2017, namely: —

In the said notification, with effect from the 1st October, 2023, after the words and figures “composition levy under section 10 of the said Act”, the words and figures “, other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act,” shall be inserted.

**Sd/-H.LIANZELA**

Secretary to the Govt. of Mizoram  
Taxation Department

Memo No.J.21011/7/2023-TAX : Dated Aizawl, the 24<sup>th</sup> November, 2023

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

  
( **LALTHAWMMAWIA** )

Deputy Secretary to the Govt. of Mizoram,  
Taxation Department

Note: The principal notification was issued vide No. J.21011/1/2017-TAX/Vol-III/Part, dated the 15th December, 2017.