

No.J.21011/7/2023-FEA(Tax)
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT

NOTIFICATION
No. 23/2024-State Tax

Aizawl, the 4th November, 2024

In exercise of the powers conferred by section 128 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notification of the Government of Mizoram, Taxation Department, issued *vide* number No.J.21011/7/2021-TAX dated the 11th June, 2021 (No.22/2021-State Tax), except as respects things done or omitted to be done before such supersession, the Governor of Mizoram, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees:

Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of state tax deducted at source in the said month is nil, shall stand waived.

2. This notification shall come into force on the 1st day of November, 2024.

Sd/-VANLALDINA FANAI
Finance Commissioner
Government of Mizoram

Memo No.J.21011/7/2023-Tax : Dated Aizawl, the 4th November, 2024
Copy to : -

1. P.S. to Governor, Mizoram.
2. P.S. to Chief Minister, Mizoram.
3. All P.S. to Speaker/ Ministers/Leader of Opposition/Deputy Speaker/ Minister of State, Mizoram.
4. Chief Executive Member, MADC/LADC/CADC.
5. Sr. P.P.S. to Chief Secretary, Government of Mizoram.

6. All Administrative Departments, Government of Mizoram.
7. All Heads of Department, Government of Mizoram.
8. Commissioner of State Tax, Mizoram.
9. Controller, Printing & Stationeries with 6 (six) spare copies for publication in the Mizoram Gazette Extra Ordinary.
10. All Deputy Commissioner of State Tax, Mizoram.
11. Guard file



(ZORAMDINI)

Under Secretary to the Govt. of Mizoram,
Finance Department