

**GOVERNMENT OF MIZORAM**  
**FINANCE DEPARTMENT**  
*(Economic Affairs)*

**NOTIFICATION**

No. 15 of 2025 – State Tax

Dated Aizawl the 1<sup>st</sup> October, 2025

**No.J.21011/2(iii)/2025-FEA(TAX):** In exercise of the powers conferred by the first proviso to sub-section (1) of section 44 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Commissioner, on the recommendations of the Council, in respect of filing of annual return for the financial year 2024-25 onwards, hereby exempts the registered persons whose aggregate turnover in any financial year is up to two crore rupees, from filing annual return that said financial year.

**Sd/-VANLALDINA FANAI**  
Finance Commissioner  
Government of Mizoram

**Memo.No.J.21011/2(iii)/2025-FEA(TAX) : Dated Aizawl the 1<sup>st</sup> October, 2025**

Copy to:-

1. Secretary to the Governor, Mizoram.
2. P.S. to the Chief Minister, Mizoram
3. P.S. to Speaker/Ministers/Leader of Opposition/Deputy Speaker/Minister of State/Vice-Chairman, State Planning Board/Deputy Govt. Chief Whip, Mizoram.
4. Chief Executive Member, MADC/LADC/CADC.
5. Sr. P.P.S. to Chief Secretary, Government of Mizoram.
6. All Administrative Department, Government of Mizoram.
7. All Heads of Department, Government of Mizoram.
8. Commissioner of State Tax, Mizoram.
9. Controller, Printing & Stationeries with 2 (two) spare copies for publication in the Mizoram Gazette Extra Ordinary.
10. All Deputy Commissioner of State Tax, Mizoram.
11. Website Manager, Finance Department for uploading on the website.
12. Guard File.



**(CHRISTINA LALMUANZUALI)**  
Under Secretary to the Govt. of Mizoram  
Finance Department (EA)