

No.J.21011/2/2025-FEA(TAX)
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT

NOTIFICATION
No. 8/2025-State Tax

Aizawl, the 18th February, 2025

In exercise of the powers conferred by section 128 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) (hereinafter referred to as the said Act), the Governor of Mizoram, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act, for the financial years 2017-18 or 2018-19 or 2019-20 or 2020- 21 or 2021-22 or 2022-23, which is in excess of the late fee payable under section 47 of the said Act upto the date of furnishing of FORM GSTR-9 for the said financial year, for the class of registered persons, who were required to furnish reconciliation statement in FORM GSTR-9C along with the annual return in FORM GSTR-9 for the said financial year but failed to furnish the same along with the said return in FORM GSTR-9, and furnish the said statement in FORM GSTR-9C, subsequently on or before the 31st March, 2025:

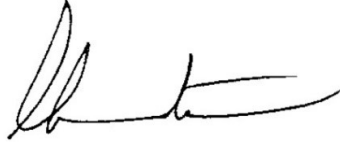
Provided that no refund of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years shall be available.

Sd/-VANLALDINA FANAI
Finance Commissioner
Government of Mizoram

Memo No.J.21011/2/2025-FEA(TAX) : Dated Aizawl, the 18th February, 2025
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



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