

# G S T

Goods & Services Tax

## KAIHHRUAINA



“One Nation, One Tax”

*Issued by:*

GOVERNMENT OF MIZORAM  
TAXATION DEPARTMENT

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## LAM TAWITE

LAM TAWI	LAM PUM
ARN	Application Reference Number
CGST	Central Goods and Services Tax
CIN	Challan Identification Number
CPIN	Common Portal Identification Number
DSC	Digital Signature Certificate
GST	Goods and Services Tax
GSTIN	Goods and Services Tax Identification Number
IGST	Integrated Goods and Services Tax
ITC	Input Tax Credit
NEFT	National Electronic Funds Transfer
OTC	Over the Counter
OTP	One Time Password
PAN	Permanent Account Number
RBI	Reserve Bank of India
RTGS	Real-time Gross Settlement
SGST	State Goods and Services Tax
TDS	Tax Deduction at Source
UTGST	Union Territory Goods and Services Tax

## Chapter 1 GST REGISTRATION

### 1. **GST dan hnuaiiah tute nge in register ngei ngei tur?**

India ram pumpuaiah chhiah lakna dan thar, Goods and Services Tax (GST) chu 1<sup>st</sup> July 2017 atangin hman a ni a. He dan thar hnuaiiah hian mi tu pawh bungraw zawrh chhawn hmanga sumdawng emaw, services (entirnan: *Restaurant, Hotel, Private hospital/clinics, Private educational institutions, house rent, architect firms, works contractors etc.*) hmanga sumdawng emaw ten an sumdawwna atanga kum khat chhunga an sum lak luh (aggregate turnover)-in threshold limit a pel a nih chuan GST Dan hnuaiiah registration an nei ngei ngei tur a ni. Hemi awmzia chu North East State-a mite tan bik chuan kum khat chhunga chhiah lakna bungraw zuartuten Rs.20 lakh (nuai sawmhnih) man aia tam sum an la lut emaw, chhiah lakna service petuten Rs.10 lakh (nuai sawm) man hu aia tam an pe chhuak emaw a nih chuan GST dan hnuaiiah an in register ngei ngei a ngai tihna a ni. Hei bakah hian State pawn lama bungraw hralh turte chuan an aggregate turnover-in threshold limit pel lo pawh nise, GST dan hnuaiiah an in register ngei ngei a ngai a ni.

Heng ahnuaiia mite hi GST dan hnuaiiah an in register a ngai bawk.

- a Tax Deductor
- b Tax Collector (e-commerce)
- c GST Practitioner
- d Non Resident Taxable Person
- e Other Notified Person
- f Non-Resident Online Services Provider

### 2. **GST dan hnuaiia registration neih chu eng nge a tangkaina?**

Sumdawwna thang zel tur leh hmasawn zel duh tan chuan GST Registration neih hi a tangkaiin neih makmawh a ni.

### **3. GST registration dil/nei turin engte nge a neih hmasak tul?**

GST dan hnuaia registration dil turte chuan a hnuaia mite hi an neih hmasak phawt a ngai a ni:

- i) Registration diltu Mobile Phone number hman lai thlak mai mai loh tur.
- ii) Registration diltu Email Address.
- iii) Registration diltu PAN Card (PAN Card hi mi tu pawhin midang GST registration dil nan hmantir/hawhtir loh tur a ni.).
- iv) Registration diltu passport size thlalak.
- v) Sumdawonna hmun (address) ti Chiangtu lehkha (hemi ti Chiang tur hian a hnuaia document te hi a pawimawh-
  - a) Sumdawonna hmun chu registration diltu in/ram a nih chuan Property tax receipt/municipal khata copy/electric bill
  - b) Sumdawonna hmun chu registration diltu-in a luah hawh in/ram a nih chuan a luah hawhtirtu nen valid Rent/Leased agreement
  - c) Heng bak hi a awm a nih chuan consent letter.)
- vi) Registration diltu Aadhaar Card. (Neih ngei ngei ngai a ni lem lo)
- vii) Registration diltu Bank Account (GST Registration pek a nih hnu-ah Bank account details dah luh leh a ngaih dawn avangin)

### **4. Sumdawonna neitu ni lovin sumdawonna a enkawlin hriat tur tul eng te nge?**

Registration hi a hming tumtu/neitu dik tak in a enkawl loh va, midang kuta a dah a nih chuan a aiawhtu atana a ruat (*authorised signatory*) tihchianna lehkha (*authorised signatory appointment letter*) a ngai a. He a aiawhtu, Authorized signatory hian a hnuaia mite hi a nei tur a ni:

- i) A neitu aiawh tura ruatna lehkha (authorized signatory appointment letter).
- ii) Authorised signatory passport size thlalak.
- iii) Authorised signatory PAN card.
- iv) Authorised signatory Aadhaar card.
- v) Authorised signatory mobile phone number leh email address.

## 5. Document-te chu engtia kalpui zel tur nge?

A chung a document tar lante khi GST portal-ah jpg emaw pdf format emaw a upload tur a ni a. Hei hi computer hmanga siam a ngaih dawn avangin mahni a ti thiam lote chuan a chung a document tar lan zawng zawngte nen khian Taxation Office, MINECO-ah kal mai ni se. A tul angin office computer hmangin an lo siamsak ang a, registration dilna pawh hi Department lamin an lo npui thei ang.

## 6. GST registration chu engtin nge dil tur?

GST dan hnuaia registration nei turte chuan internet kaltlangin GST Portal [www.gst.gov.in](http://www.gst.gov.in)-ah online-in dilna an theh lut tur a ni a. A process tlangpui chu a hnuaia mi ang hi a ni.

### Step 1 – Part A of GST REG01

- Registration dilna Form GST REG – 01 hman tur a ni.
- He form hi online-in GST portal-ah submit tur a ni. Mahni a tithiam lo tan Taxation Department office-ah emaw, Facilitation Centre-ah emaw kal mai tur a ni.
- Registration dilna Form GST REG – 01 (Part – A)-ah hian registration diltu hian a PAN, mobile number leh email address a enter tur a ni.
- Mobile number leh email address te hi a dik ngei a ni tih finfiah nan a hran ve ve-in One Time Password (OTP) a lo thleng ang a, OTP te hi GST portal-ah hian enter tur a ni.

- Mobile number leh email address te hi system lamin a finfiah hnu-ah Temporary Reference Number (TRN) a in generate ang a, hei hi mobile phone leh email-ah hian a lo thleng ang.

## **Step: 2 – Part B of GST REG01**

- Temporary Reference Number (TRN) hmang hian registration diltu chu GST portal-ah lutin registration dil nana information mamawh chi hrang hrang chu online registration form-ah a thun lut ang.
- Heng information mamawh hrang hrangte hi GST hnuaiia registration dil turte tana hriat tur pawimawh a chungakan tarlante khi an ni e.
- Information mamawh hrang hrangte hmanga application form-a a fill-up hnuah a diltu chuan Digital Signature Certificate (DSC) hmangin emaw, Electronic Verification Code (EVC- hei hi mobile phone number/email address-ah a thleng ang) hmangin emaw a dilna chu a sign (nemnghet) ang a, online-in a thehluh ang.
- GST Registration Application a thehluh hnu hian GST hmunpui lamah document thehluh te a dik leh dik loh an lo endik leh a, endikna a paltlang vek hnu-ah a diltu mobile phone number-ah leh email address-ah Application Reference Number (ARN) a lo thleng ang. Dilna form in endikna a paltlang zo lo a nih chuan mobile phone number leh email address ah a paltlang loh chhan a lo hrilh ang.
- Registration dilna hi GST hotute lamin ni sarih (7 working days) chhungin an lo buaipui tur a ni a, ni sarih (7 working days) chhunga engmah sawitur an nei lo anih chuan registration hi pek anga ngaih tur a ni a. System-in a lo pe tawh mai dawn a ni.

- GST Registration a neih hnu hian a diltu email address-ah GST account-a a luhna tur username leh password a lo thleng ang a. Chu chu ama duh danin a thlak tawh mai ang.

**7. Tute hnenah nge GST Registration dilna chu a kal ang?**

GST dan kengkawh tute chu Central Sawrkar leh State Sawrkar te an ni a. Chuvang chuan GST Registration dilna chu GSTN lamin a lo enfel vek hnu-ah a tahtawlin Central leh State thuneitute lamah a kal thin ang.

**8. GST dan hnuaiah Composition Levy Scheme hmangin chhiah a pek theih em?**

Theih e. Registration dilna form GST REG01 Part B hnuaiah he scheme hmanga chhiah pe tur hian a thlan theih a. Reistration nei tawh tan hun bi tukah a thlan theih bawk.

**9. Tute nge Composition Levy Scheme hnuaiah chhiah pe thei ang?**

North East State a mite tan kum khat chhunga an sumdawna atanga an sum lak luhin nuai 75 (sawmsarih panga) a pelh loh chuan Composition Levy Scheme hnuaiah chhiah an pe thei ang. Sumdawna thlan bik thenkhatah Composition Levy Scheme hi thlan theih a ni lo.

**10. GST Registration chu siamthat (amend) theih a ni em?**

Aw, theih e. Trade Name te, Legal Name te, Authorised Signatory te, mobile no. leh email id te, sumdawna hmun te leh item te thlengin siamthat theih a ni e. GSTIN tih loh chu siamthat theih vek a ni.

**11. GST Registration chu cancel leh theih a ni em?**

Aw, GST Registration chu a hnuaia mite ang hian GST thuneituten an cancel leh thei a ni.

- i) GST dan hnuaiia inziak lut tawh mi tu pawhin a GST Registration chu ama duhthlanna hmanga cancel a dilin.
- ii) Mi tu pawh GST dan hnuaiia in register, GST dan in a phut anga zawm lo te chu GST thuneituten an registration an cancel sak thei bawk a ni.

**12. GST Dan hnuaiia registration cancel a nih hian a tax pek tur zawng zawng te a pe fel tihna a ni em?**

Ni lo ve. Mi tu pawh a GST Registration cancel a nih tawh chuan chu a GST registration chu cancel ni(date of cancellation) atangin a hman chhunzawm thei tawh dawn lo tihna mai chauh a ni a. A GST Registration nun/dam hun laia a sumdawanna chet vel dan te, tih fel ngai te leh sawrkara chhiah chhun luh ngai te a la nei em tih zawng zawng enfiah a la ngaih mai bakah sawrkarah chhiah chhun luh tur a la nei a nih chuan a chhun luh leh vek a ngai a ni.

**13. GST Registration cancel tawh chu a tih nun leh theih em?**

Aw, tih nun leh theih e. Mi tu pawh GST Registration nei ama duhthu ngeia cancel tih loh te chuan hun tiam chhungin GST danin a phut anga dan zawm chungin GST Registration tih nun (revoke) an dil leh thei a ni.



## Chapter 2

### TAX INVOICE, CREDIT AND DEBIT NOTES

#### 1. Tax Invoice hi eng nge a nih?

Tax invoice chu *cash memo* kan tih mai thin ang deuh hi a ni a; bungrua/service hralhtu-in bungrua/service leitu hnena a pek hi a ni.

#### 2. Tax Invoice-ah chuan engnge tih lan ngai?

Tax invoice-ah chuan a hnuaia mite hi tar lan ngei ngei tur a ni: -

- i) a hralhtu (supplier) hming, address leh GSTIN.
- ii) tax invoice No. leh pek chhuah ni.
- iii) a leitu (recipient) hming leh address (GSTIN a nei a nih chuan tar lan bawk tur a ni).
- iv) bungrua/service HSN code.
- v) bungrua (Goods) a nih chuan bungraw hming, bungraw zat leh a hlutna te, chu bungrua atanga chhiah pek zat.
- vi) tha sen (Services) a nih chuan hnathawh hming, hnathawh hlutna te, chu service atanga chhiah pek zat.
- vii) a hralhtu emaw a authorized person emaw signature.
- viii) GST danin a phut tul dangte

#### 3. Tu-in nge tax invoice chu pe chhuak ang? Eng tikah nge a pek chhuah ang?

GST dan hnuaia registration nei ten tax invoice chu an pe chhuak thin ang.

Tax invoice chu bungrua emaw tha sen emaw a pek chhuah rualin emaw a hma-in emaw a pe ang a. Tin, a dawngtu tur hnena a thlen hunah emaw a thlen hma emaw pawhin a pe thei bawk ang.

**4. Registration certificate neih hmaa tax invoice lo pek tawhte chu engtia kalpui tur nge?**

Registration nei chuan registration certificate pek chhuah a nih ni leh a effective date of registration inkara tax invoice a lo pek chhuah tawh zawng zawng atan revised invoice a pe chhuak ang a. Amaherawhchu, registration certificate pek chhuah a nih atanga thla khat chhungin a pe chhuak fel hman tur a ni.

**5. Eng thilah nge tax invoice pek a ngaih loh theih?**

Bungrua emaw service emaw man kha Rs 200 hnuai lam a nih chuan a supply-tu chuan tax invoice a pe lo thei ang.

**6. Bill of supply hi eng nge a nih?**

Composition Levy scheme hnuai GST Registration nei chuan tax invoice aiah 'bill of supply' a pe chhuak thin ang. Tin, bungrua leh service petu-in a supply chu exempted hnuai mi a nih chuan bill of supply zawk a pe bawh ang. Bill of supply hi Rs 200 hnuai lamah chuan a pe lo thei ang.

**7. Tu-in nge thil hralhna manah chhiah belh ve thei lo?**

Mi tu pawh registration nei lo emaw composition levy scheme hnuai GST Registration nei emaw chuan bungrua emaw tha hralhna emaw-ah chhiah a belh tel ve tur a ni lo.

**8. Chhiah chu eng anga lak tur nge?**

Mi-in registration nei pawh ni se danin a sawi ang bakin chhiah chu a thil supply-ah a la tur a ni lo.

**9. Credit note hi eng nge a nih?**

Mi tu pawh bungraw hralhtu emaw, service pe chhuaktu emaw in a bungraw hralh chhuah/service a pek chhuah hlutna aia Tax invoice-a a pek chhuah hlutna a tam zawk chuan,

chumi siam remna document chu **Credit Note** a ni. Mi tu pawh bungrua/service dawngtu-in a pe chhuaktute hnena a bungrua/service dawn te a thawn let leh a nih chuan bungrua/service pe chhuaktu-in credit note a pe thei bawk ang.

**10. Debit note hi eng nge ni?**

Mi tu pawh bungraw hralhtu emaw, service pe chhuaktu emaw in a bungraw hralh chhuah/service a pek chhuah hlutna aia Tax invoice-a a pek chhuah hlutna a tlem zawk chuan, chumi siam remna document chu **Debit Note** a ni.

## Chapter 3 INPUT TAX CREDIT

### 1. **Eng nge Input Tax Credit chu?**

Input Tax chu GST registration nei sumdawng mi tu pawhin hralh chhawn leh tura bungrua emaw service emaw a lei ruala tax, heng-IGST emaw CGST leh SGST emaw hnuai a pek te hi a ni. A chung a sawi tak bungrua emaw service emaw a dawnte midang hnena a hralh chhuah lehna atanga tax (output tax) a khawn khawmte sawrkara a chhunluh dawna a tax lo pek tawh (input tax) a rin chhonzawm hi INPUT TAX CREDIT tih a ni.

### 2. **GST hnuai a hian input tax zawng zawng bungrua (goods) leh services leina a charge-ah hian ITC a claim theih em?**

Mi-in GST registration a neih chuan a sumdawna atana bungrua leh services a dawn atanga tax a pek tawhte (input tax) hi ITC angin danin a phutte zawm chungin a claim thei a. Goods leh Service thenkhat ITC claim theih lohna a awm baw a ni.

### 3. **Input Tax Credit (ITC) nei tur/claim tur hian engte nge neih hmasak/tih hmasak ngai te?**

ITC claim tur hian thil 4 tih/neih hmasak a ngai a. Chungte chu:

- i) Bungrua a leina-ah tax a pe ngei a ni tih lanna documents - tax invoice emaw debit note emaw.
- ii) Bungrua (goods)/ services a lei kha a kutah a awm tur a ni.
- iii) A leina-a tax a pek kha a dawr neitu/supplier khan sawrkarah a chhung lut tawh tur a ni.
- iv) Section 39-in a a phut angin a Supplier-in return a file tur a ni.

4. **Mi-in invoice pakhat hmangin bungraw tam tak lei ta se, chung a bungraw leite chu vawikhata dawng lo-in a tahtawl (installment)-in dawng ta se, engtikah nge ITC a hmuh theih ang?**

A bungraw lei zawng zawng a hmuh kim vek hnu-ah (i.e a last installment a hmuh hnu) ITC a hmu thei ang.

5. **Bungraw chhe tawh leh bo tawhah hian ITC a claim theih em?**

Bungraw bo tawh leh chhe tawhah chuan ITC a claim theih loh. Tin, bungrua a peka inpek (gift) leh free sample anga inpekah pawh ITC a claim theih loh.

6. **Mi, registration nei hian a sumdawna hmun tur atan in sa ta se, a sakna bungrua a leina-ah khan ITC a claim thei em?**

ITC hi bungraw khawih chet theih loh (immovable property) kan tih ang chi - in/ram lei leh sakna atana kan thil hman (goods and services)-ah a claim theih loh.

7. **Registration nei thar tan eng ang चाहिन nge ITC a claim theih?**

Dawr registration nei tharin, registration a neih hma ni-a a bungrua (stock) atang khan ITC a claim phalsak a ni. Tin, mi-in registration nei ngei ngei tur chin threshold a pelhin registration nei tura liability a neih atanga ni 30 chhungin registration nei fel ta se, liability a neih hma chiah ni-a a stock ho atang khan ITC a claim thei ang .

Entirnan, mi pakhatin 1<sup>st</sup> August atangin tax liability a nei a; 15<sup>th</sup> August ah a in-register a. ITC chu 31<sup>st</sup> July-a a stock-ah a claim thei ang.

8. **Mi-in bungrua (goods) leh service lei ta se, a thil leiah khan taxable items leh exempted items inpawlh ta se ITC a claim thei tho ang em?**

A bungraw zinga taxable items ho-ah a claim thei ang. A claim theih tur zat chhut chhuah (calculate) dan chu GST Rules ah a inziak.

**9. Mi-in bungrua (goods) leh service lei ta se, a thil leiah khan a then hralh leh tur atan (business), a then hralh tur ni lo-in thil danga hman atan lei ni ta se, ITC a claim thei tho ang em?**

A bungraw zinga taxable items ho, a hralh leh tur chinah chauh a claim thei ang. A claim theih tur zat chhut chhuah dan kimchang chu GST Rules a inziak anga kalpui tur a ni ang.

**10. Mi pakhat, Composition Levy scheme hnuaia awm chu a threshold limit a pelh tawh avangin regular-a tax pek ngai tawh ta se, ITC a claim thei ang em? Engtik atangin nge a claim theih ang?**

Composition Levy scheme-a eligibility tawp hma chiah ni-a a stock-ah khan ITC a claim thei ang. A claim theih tur zat chhut chhuah (calculate) dan chu GST Rules in a sawi angin chhut a ni ang.

Entirnan, mi pakhat hi Composition Levy scheme hnuaiah awm ta se, 31<sup>st</sup> July ah a eligibility a tawp a chuan 30<sup>th</sup> July-a a stock-ah khan ITC a claim thei ang.

**11. ITC claim theih hun chhung hi eng ang nge?**

Mi-in a bungrua/services leina-a tax invoice a neih hun financial year ral hnu atanga chhiar a financial year thar November ni 30 aia tlai lovah emaw annual return-ah emaw, a hmasa zawk zawkah.

## Chapter 4 RETURN AND PAYMENT

### GST Hnuai Return Chungchang

#### 1. Return hi eng nge ni?

Return chu thla khat emaw quarter khat (*thla thum*) chhung emaw kum khat chhung emaw-a sumdawngin a sumdawwna atanga midang hnena bungrua emaw service (*hnathawhna tha*) emaw a hlan chhawn (*outward supply*) zat te, midang (sumdawng dang) hnen atanga a dawn (*inward supply*) te leh chhiah a pek tur zat leh thil tul dangte chipchiar taka ziahna a ni.

#### 2. GST dan hnuai return eng zat nge awm?

GST dan hnuai hian GST Return chi hrang sawm pakhat (11) lai GSTR-1 atanga GSTR-11 thleng a awm a. Heng GST Return zinga hman tlanglawn deuh turte chu a hnuai mite hi an ni:

- i) GSTR-1 – Hei hi sumdawngin a sumdawwna atanga hun bi tuk chhunga bungrua leh service a hralh/pek chhuah (*outward supply*) dan kimchang leh tax a pek ngai zat tarlanna a ni a. He GST Return-ah hian tute hnenah nge a hralh tih leh eng bungrua/service nge a pek chhuah tihte leh a hralh chhuahna lama tarlan ngai chi hrang hrang tarlanna a ni. Thla thar ni 11 ral hma a internet kaltlanga thehluh (submit) thin tur a ni.
- ii) GSTR-2A/2B – Hei hi sumdawngin a sumdawwna atana hun bi tuk chhunga bungrua leh service a lak luh (*inward supply*) dan kimchang tarlanna a ni. Sumdawngin a bungrua leh service a lakna (supplier) ten GSTR-1 hmanga an lo thehluh tawh sa kha a GSTR-2A/2B ah hian a lo hmu thei thin dawn a ni.

- iii) GSTR-3B: Hei hi sumdawng, regular taxpayer (composition levy scheme hnuai tax petute a huam lo) ho tan a ni a. He GST Return hi sumdawngin a hralh chhuah zat leh tax a pek ngai zat te, a lak luh atanga a ITC claim zat te a tarlanna a ni a. Hei bakah hian tax a pek ngai ang ang te a pekna tur a ni baw. Thla tina GSTR3B return thehltu te tan thla thar ni 20 ral hmaa thehltu thin tur a ni a, Quarterly a thehltu te tan thla thar ni 24 ral hmaa thehltu thin tur a ni. Hun tiam chhunga a pek loh chuan Late fee nitin Rs 20/50 pek a ngai tawh ang.
- iv) GSTR-4 – Hei hi chu Composition Levy Scheme (kum khat chhunga nuai 10 chung lam leh nuai sawmsarih panga pel lo) hnuai mite tan a ni a. Kum tinin financial year tharah April ni 30 ral hmaa thehltu tur a ni. Tin, thla thum danah quarterly statement CMP-08 chu quarter tawp atanga thla thar ni 18 chhunga thehltu thin tur a ni.
- v) GSTR-7 – Hei hi chu Tax Deduction at Source (bungrua leh service – Central leh State sawrkar a supply te, Local Authority leh sawrkar-in ti tur a ruatte – hnena Rs 2,50,000 aia tam supply anih chuan) atan 2% TDS lo laksak (deduct) tur a ni a. A deduct-tu (deductor) chuan he GSTR-7 hmang hian thla thar ni 10 ral hma-in a submit thin tur a ni.
- vi) GSTR-9 – Hei hi Annual Return an ti a. Kum khat chhunga sumdawngin a sumdawna a bungrua leh service a pek chhuah leh a lak luh zat, ITC a claim zat leh sawrkara chhiah a pek zat zawng zawng khai khawmna a ni a. A kum leh December ni 31 thleng thehltu theih a ni ang. Annual Return, GSTR9 hi kum khat chhunga a aggregate turnover-in Rs. 2cr. (nuai zahnih) a tlin chuan



a thehluh ngei ngei a ngai a ni.

(Noti. No. 47/2019-State Tax, Dated 5<sup>th</sup> November, 2019

Noti. No. 31/2021-State Tax, Dated 16<sup>th</sup> August, 2021

Noti. No. 10/2022-State Tax, Dated 21<sup>st</sup> July, 2022

Noti. No.32/2023–State Tax, Dated 16<sup>th</sup> August, 2023)

**3. GST dan hnuaiiah hian return hi lehkha a thehluh thin tur em ni ang?**

GST hnuaiiah chuan return zawng zawngte hi internet hmangin GST portal kaltlangin thehluh thin tur a ni ang a. Internet awm loh lai (offline) a lo buatsaih a, internet awm huna thehluh mai pawh a theih ang.

**4. GST Return hi tunge thehlut ang?**

GST Return hi sumdawngin a user id leh password hmangin amah ngeiin a thehlut thei ang a, chu bakah ama aiawh tura dan ang thlapa a phalsak (GST practitioner) ten an thehluhsak thei ang a. Dik lo a lo awm palh anih pawhin sumdawng (authorized signatory nilovin) mawhphurhna a ni ang.

**5. GSTRI submit rual hian invoice scanned copy upload a ngai em?**

Ngai lo ve. Invoice a inziak thenkhat, GSTIN, invoice no., invoice date, tax rate, tax zat etc erawh chu thun luh a ngai thung.

**6. Return thehluh hi pawm loh chi (Invalid return) a awm thei em?**

Awm thei e, return ringawt thehluh a, pawisa pek tel loh chuan ‘Invalid return’ a ni.

**7. Heng zinga mi lo return dang hi a la awm em?**

Awm e, chu chu First Return tih a ni a. Miin GST hnuaiiah

registration dil se, a registration tihfel hma-in bungrua emaw service emaw lo pe chhuak ta se la, registration a tihfel hma leh tihfel chiah inkara a bungrua leh service a pek chhuah zat chhinchhiahin a thehluh tur a ni.

**8. GST dan hnuaiiah hian GST return hrang hrang te hi pek/file loh a pawia viau em?**

Pawia e. A chung a GST return hrang hrang te khi a huna pek/file loh chuan late fee chawi a ngai a. Late fee te hi GST system-in a lo chhut chhuak sa vek a, a chhut chhuahsa chu sumfai a pek a nih loh chuan GST return a file theih loh a ni.

Hemi bakah hian a hun taka sawrkarah chhiah chhun a nih loh chuan chhiah chhun tur zat (sumfaia chhun tur) atangin GST system-in interest a chhut a, interest pek tur zat pek a nih phawt loh chuan GST return a file theih loh a ni.

**9. GST Dan zawm lo te tan hremna a awm thei em?**

Awm thei e. GST Dan hnuaiia sawrkarah chhiah chung turten chhiah an lakkhawm tawh sa an chung lo emaw, chhun tur zat ang an chung kim lo emaw, an sumdawna lehkha pawimawh a nih tur ang an vawn loh emaw, tax invoice dik lo an pe chhuak emaw a nih chuan hremna dan a awm. Heng bakah hian GST dan hnuaiia chhiah petute leh pe thei tur ten danin a phut hrang an zawm lo a nih chuan hremna a awm bawk a ni.

**10. GST dan hnuaiia hremna awm thei te chu eng te nge?**

GST dan zawm lo te chu registration tih tawp sak te, pawisa chawi te, bungraw hrensak te, an thil neih laksak te leh lung in tan thlengin a hrem theih a ni.

## **GST Hnuaiia Chhiah Pek Chungchang (PAYMENT)**

### **1. GST dan hnuaiiah hian tu-in nge chhiah pe?**

GST hi indirect tax a ni a, bungrua emaw service emaw dawngtu (recipient) khan a bungrua or service lakna (Supplier) hnenah a bungrua or service man a pek rualin a pe tel ang a, supplier chuan sawrkarah a pe lut ve leh ang.

### **2. Chhiah lo dawngtu (supplier) chuan engtin nge sawrkarah a chhun luh ang?**

GST hi chi hnih-ah then a ni a – Central GST (CGST) leh State GST (SGST) a ni a, CGST hi Central ta tur a ni a, SGST hi recipient awmna State ta tur a ni. Sawrkara chhiah chhun luh tur hi chhiah lo dawngtu (supplier) GST account-a a Cash Ledger-ah a luh hmasak phawt a ngai a. A hnuaiia mite hmang hian challan siamin a Cash Ledger-ah a chung lut theih ang:

- i) Internet Banking,
- ii) NEFT leh RTGS (bank thlan bikah) leh
- iii) Over The Counter (OTC)

Chhiah dawngtu (Supplier)-in a chhiah khawm khawm sa chu GST challan generate ang a, a chung a mite hmang khian a GST Cash Ledger-ah a chung lut phawt ang a, chumi hmang chuan GSTR3B kaltlangin sawrkarah a chung lut thei dawn a ni.

### **3. Chhiah pek hun bituk a awm em?**

Sumdawng nawlpuite chuan thla tinin chhiah an chung tur a ni a. Thla thar ni 20 ral hma-in an pe tur a ni a (eg. April thla chhunga chhiah tling khawm chu May 20 thlang), sumdawng tenau deuh ten Quarterly-a return file an thlang thei ang a, anni hian thla thar ni 24 ral hma-in chhiah an chung thei ang. Composition Levy scheme hnuaiia mite chuan chuan quarterly-in thla thar ni 18 ral hma-in an chung thei thung.

**4. GST hunah chhiah pek nan challan a la ngai dawn em?**

Aw, GST hnuai chhiah pek dawn reng rengin challan siam hmasak a ngai a. GST registration neite chuan User Identification (*user ID*) leh password hmangin emaw authorized person hmangin emaw GST Portal (Website)-ah challan an siam ang a. Chu challan chu FORM GST PMT-06 (payment challan) an ti a, CPIN (*Common Portal Identification Number*) 14 digit neiin ni 15 a nung (valid) ang. Challan hi a siam lawk theih ang a, a 'save' theih a, duh chuan a siam that (edit) theih bawk. He challan hmang hian an GST account-ah pawisa an va dah lut phawt ang a, chumi an dah luh hmang chuan chhiah an pek tur ang chu an pe ang.

**5. GST hnuai registration nei lo ten chhiah an pe ve thei tho dawn em?**

Aw, thei dawn e. Registration nei lote chu Temporary Identification siamsak an ni ang a; chumi hmang chuan chhiah an pe ve mai ang.

**6. GST hunah hian chhiah pek dan tur indawt deuh a awm em?**

Awm e. A hmasa berah chuan ama pek tura amahin a inchhutchhuah sa (*self-assessed tax*) leh hun kal tawh (*previous tax period*) lama pek tur a neihte a pe hmasa ber ang.

Pahnihna ah chuan a pek tura amahin a inchhutchhuah sa leh tuna pek tur thla (*current tax period*) a pe ang.

Pathumna ah chuan he dan hmanga pek tur dang a la neihte a pe ang.

**7. Chhiah pek ni tak hi eng ni nge?**

GST danin a sawi angin Sawrkar account a dahluh ni kha chhiah pek ni chu a ni ang.

## **8. CIN hi engtihna nge?**

CIN chu Challan Identification Number tihna a ni a, Bank-ah sumdawngin chhiah a pek fel tawh hnua authorized bank-in a number an siam chhuah tur a ni a, CIN hi CPIN bakah Bank code digit 3 belhin a vaiin digit 17 a ni ang. CIN hi Bank hian RBI leh chhiah petu leh GSTN a hrilh thin ang.

## Chapter 5 LEVY OF AND EXEMPTION FROM TAX

### 1. **GST hmanga tax lakna hi eng thuneihna behchhana siam nge a nih?**

India sawrkar laipui hian Goods and Service Tax la thei tur hian 101<sup>st</sup> Constitution Amendment Act, 2016-ah hian a thar hlakin Article 246A hi siamin, thuneihna chu Central leh State te hnenah indirect tax thar lak theihna a lo pe ta a. Tichuan GST a lo piang ta a ni.

### 2. **GST chu chi eng zatah nge then sawm a nih?**

GST hi chi thum - IGST, CGST leh SGST ah te hian then an ni.

### 3. **IGST chu eng nge ni?**

IGST (Integrated Goods and Services Tax) hi state leh state (interstate) indawrna (supply)-ah tax lak ngei ngei tur kha a ni. He tax hi bungrua emaw service emaw supply lo dawngtu state hnenah a lo let/kir leh vek ang.

### 4. **CGST leh SGST te chu eng nge an nih ve thung le?**

CGST (Central Goods & Service Tax) leh SGST (State Goods and Service Tax) erawh hi chu mahni state chung (local state)-a bungrua emaw service emaw indawr tawna atanga tax lak tlingkhawm chu State leh Central-in a chanve (50:50)-a an inzahsem tur a ni.

### 5. **GST-ah chuan eng rate-in nge tax lak a nih?**

GST-ah hian tax rate chi hrang hrang a awm a, chungte chu – 0% 0.25% 3% 5%, 12%, 18% leh 28% te an ni. Zero rate ho hi a tlangpuiin export hovah a ni a. ITC pawh a claim thei a. Tin chhiah awl (exempted) hi a hran a awm leh a, zero rate

leh chhhiah awl exempted inan lohna chu ITC claim theih leh theih lohah a ni ber.

**6. Taxable person ti-a danin a sawite hi tute nge ni?**

Mizoram Goods and Services Tax Act, 2017 section 9 in tax chawi thei tur a tih te hi taxable person chu an ni a. Chung mite chu –

- i) State pawn lam (Inter-state supplies) sumdawwna kalpuitute reng reng.
- ii) Mahni state chhunga sumdawwna kum khat chhunga sum che vela bungrua tan kum khatah Rs 20,00,000/- leh service tan kum khatah Rs. 10,00,000/-.

**7. Composition Levy Scheme hi eng nge ni?**

Composition Levy scheme chu chhiah lak dan chi khat a ni a. GST dan hnuai sumdawng tenau ten awlsam zawka chhiah an pek theihna scheme a ni.

**8. Composition Levy Scheme chu tute chanvo nge ni ang?**

Central emaw State sawrkar emaw hian GST council remtihna, Composition Levy scheme hi taxable person te hnenah a pe thei ang a.

North East State chhunga mite, mahni state chhung chauhva sumdawwna kalpui, kum khat chhunga Rs. 7,50,00,000 (nuai sawmsarih leh panga) chin hnuai lam sumdawwnan-a khawih chete chauh chanvo a ni.

**9. Composition Levy scheme hnuai miten eng nge an tih ve thian loh?**

Composition Levy scheme hnuai mi chuan –

- i) Tax a lo la ve thiang lo.
- ii) Input Tax credit (ITC) an claim ve thiang lo.
- iii) State dang nen bungrua emaw service emaw sumdawwna a khawih/ kalpui thei lo.

## **10. Eng nge ni exemption hi?**

Exemption chu chhiah awltirna/ ngaihnhathiamna a ni a. GST Council phalna-in, Central/State Sawrkarin Notification chhuahin a ngaihnhathiamna a pek chhan chiang taka zia kin exemption a pe thei ang a. Exemption hi awlsam taka neih/ pek mai mai theih a nilo.



## **Chapter 6**

### **TAX DEDUCTION AT SOURCE (TDS)**

#### **1. Enge Tax Deduction at Source chu?**

Tax Deduction at Source (TDS) chu sawrkar Department emaw, entity dangte emaw danin a phut ho ten bungrua (goods) emaw a thain (service) emaw an lei atanga chhiah sawrkara an chhunluh tur awm thei thenkhat (Portion) an lo lak chhuahsak (deduct) hi a ni a. He an lo lak chhuahsak (deduct) hi sawrkar Department emaw, entity dangte emaw in GSTR7 hmangin sawrkarah bawk an chung lut leh thin.

#### **2. Tute nge TDS Deduct tur?**

TDS Deduct-tu turte chu hengte hi an ni:- (a) department or establishment of the Central Government or State Government; (b) local authority; (c) Governmental agencies; (d) an authority or a board or any other body, - (i) set up by an Act of Parliament or a State Legislature; or (ii) established by any Government, with fifty-one percent or more participation by way of equity or control, to carry out any function; (e) a society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860); (f) public sector undertakings.

#### **3. GST dan hnuaih hian Government Department zawng zawngin TDS registration neih a ngai em?**

Aw ngai e. Tax deduct tur chuan Tax Deductor ten GST hnuaih registration an neih ngei ngai a ni.

#### **4. TDS chu engtia deduct tur nge?**

Inremna (contract) an siam pakhat zela Rs. 2.5 lakhs aia tam bungrua (Goods) emaw tha (service) emaw an lei atangin

TDS deductor chuan tax a deduct ngei ngei tur a ni a, Rs. 2.5 lakh hnuai lamah chuan tax lo deduct kher a ngai lo thung. Bungrua (goods)/service man chhut dawn hian amaha tax bet sa kha paih phawt tur a ni. Paih tawh hnua Rs. 2.5 lakhs a pelh chauhin Tax deduct tur a ni.

**5. Engtik hunah nge Deductor-in tax a deduct ang?**

TDS chu tax deductor-in bungrua(goods)/tha(services) a leina man a pek rualin a lo deduct ang.

**6. Engzat nge TDS lo Deduct tur?**

Bungrua / service leina atanga 2% zel tax lo Deduct tur a ni. Mizoram chhunga sumdawngte atanga lei a ni chuan 2% TDS hi CGST leh SGST ten an inzahsem ang. Mizoram pawn sumdawngte hnen atanga lei a nih chuan 2% TDS hi a vaiin IGST in a chang ang.

**7. TDS deductor-in tax a lo deduct tawh kha engtin nge sawrkarah a chhun luh ang?**

Tax deduct tur chuan Tax Deductor-in GST-TDS registration a neih ngei ngei a ngai a. GST-TDS registration neite chuan GST Portal [www.gst.gov.in](http://www.gst.gov.in) ah lutin chhiah an lo deduct tawh chu GSTR-7 hmangin sawrkarah an chung lut tur a ni. Tax deduct reng rengin deduct thla dawt chiah ni 10 ral hmain an chung lut tur a ni.

**8. TDS Deduct tura danin a phutten TDS and deduct loh emaw an deduct tlai emaw and deduct kim loh emaw in hremna a awm em?**

Awm teh reng mai, penalty, late fee leh interest te chawi a ngai

**9. Sumdawng bungraw hralh tur ten GST a registration neih nan a PAN an hmang ang hian TDS registrationah hian a ngai em?**

Aw. PAN (Permanent Account Number) card neih angai, Chu mai bakah TAN (Tax Deduction Account Number) Income Tax Department pek chhuah hman ngei ngei a ngai a, chu mi hmanga in register tur a ni.

**10. TDS registration tih nana TAN hman hi thlak theih a ni em?**

Theih loh. TAN chu registration tih nana hman tawh chu thlak theih a ni tawh lo; amaherawhchu, PAN chu thlak theih a ni. DDO awmna sawn (transfer)-in DDO thar-te PAN kha hman (update) leh mai tur a ni.

**11. TDS Registration tih dawn a document upload ngai te enge ni?**

TDS registration tih dawn a document ngai te chu hengte hi an ni: -

- i) proof of address of the concerned office
- ii) scanned photo of concerned DDO
- iii) Office Valid TAN
- iv) DDO PAN te a ngai a ni.

## Chapter 7

### WORKS CONTRACTOR TE TANA HRIAT TUR PAWIMAWH

- 1 *Works Contractor, kum khat chhunga a hnathawh man (taxable turnover)-in nuai sawm (10 lakh) a pelh chuan GST dan hnuaiah a in register tur a ni.*
- 2 *Works Contractor-in a hnathawhna document pawimawh te, entirnan, work order/agreement order leh pawimawh dang te a kaw/vawng tha ngei ngei tur a ni.*
- 3 *Contractor-in a hnathawhna atana bungrua/tha a leina Tax invoice a kawl tha ngei ngei tur a ni a, a leina (supplier) ten GSTR1 an file ngei em tih a GSTR2A/2B hmangin a ngaihven reng tur a ni a, an file lo a nih chuan file tura a hrilh hriat a ngai baw ang. Hei hian a ITC claim theih tur te a ti Chiang thei dawn a ni.*
- 4 *Contractor, contract agreement-a hming neitu in mi dang a thawhtirin inremna fel takin ziak ngeia dahin a siampui tur a ni a. Hun lo kal zelah a hming tumtu leh a hna thawktu te inkara thil lo thleng thei hrang hrang laka an fihlim dun theih nan inremna an siam hi a pawimawh em em a ni.*
- 5 *Contractor-in bill a lak lai-in Tax Deductor ten tax an deduct em tih a hrechiang tur a ni a. Tax an deduct a nih chuan Tax Deductor-in GSTR7-ah an lo file ang a, chu chu contractor-in a GSTR2A-ah leh a TDS Credit Received form-ah a hmu thei ang.*
- 6 *Contractor-in TDS Credit received form chu a check ang a, a dik a nih chuan a Accept tur a ni a. A dik lo a awm a nih chuan a Reject ang. Hemi a tih hnu hian TDS Credit received form hi a file ngei ngei tur a ni.*

- 7 *TDS Credit Received form a file hnu hian a accepted amount chu a GST Cash Ledger-ah a lut ang. A Rejected amount chu Tax Deductor te GST account-ah a let leh ang a. Tax Deductor ten amendment an lo siam hnu-ah a dik a nih chuan Contractor hian a accept tawh mai dawn a ni.*
- 8 *Contractor hian a bill lak te chu a GSTR1-ah a tar lang tur a ni a, heta tang hian a tax pek tur zat a hriat theih ang. GSTR1 hi a file ngei bawh tur a ni.*
- 9 *GSTR3B a file leh ang a, GSTR3B-ah hian a outward supply a tih lan bakah a inward supply atanga ITC a claim theih zat te a ti lang ang. Hemi return atang hian sawrkar-a chhiah a pek tur zat chu a cash ledger-a a pawisa neih (TDS credit a received zat) te leh a ITC neih te hmangin a pe thei ang a, a daih lohna chu GST challan hmangin Internet banking emaw, NEFT/RTGS hmangin emaw, OTC hmangin emaw a pe ang.*
- 10 *Works Contractor ten an hnathawhna bill an lak laia Tax Deductor-in 2% tax a lo deduct hian contractor-te hian tax pek tur zawng zawng an pe fel tihna a la ni lova. Sawrkar-a chhiah an chhun luh tur thenkhat (portion) a lo lak lawk sak tihna mai a ni. A chhiah pek tur dik tak chu GSTR3B hmangin a 2% deduction lo neihsa nen kim takin a pe thin tur a ni.*

**A chung a kan tarlante khi GST dan hnuaia registration nei zawng zawng te hriat tur pawimawh tlangpui a ni a. Hriat belh duh nei chuan Taxation Department, MINECO-ah Office hun chhungin zawhfiah theih reng a ni a. Rawtna leh zawhfiah duh nei chuan Taxation Department email: [comtax.azl-mz@nic.in](mailto:comtax.azl-mz@nic.in)-ah thawn theih reng a ni bawh a. Taxation Department hnathawh dan kimchang hre duh tan Department website [zotax.nic.in](http://zotax.nic.in)-ah en theih reng a ni e.**

**Published on September, 2023**