

**No.J.21011/2(vii)/2018-TAX**  
**GOVERNMENT OF MIZORAM**  
**TAXATION DEPARTMENT**

...

**NOTIFICATION**  
**No. 20/2018-State Tax (Rate)**

Dated Aizawl the 7<sup>th</sup> August, 2018

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Mizoram No.5/2017-State Tax (Rate), dated the 7th July, 2017, published in the Mizoram Gazette, Extraordinary, VOL-XLVI, Issue No 320 dated the 11th July, 2017, namely:-

In the said notification, in the opening paragraph the following proviso shall be inserted, namely,

*“Provided that,-*

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1<sup>st</sup> day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
- (ii) in respect of said goods, any unutilised input tax credit lying in balance, after payment of tax for and upto the month of July, 2018, on theirward supplies received up to the 31<sup>st</sup> day of July 2018, shall lapse.”.

2. This notification shall come into force on the 27<sup>th</sup> July, 2018.

**Sd/-VANLAL CHHUANGA**  
Commr. & Secretary to the Govt. of Mizoram,  
Taxation Department.