

**No.J.21011/2(1)/2018-TAX/Part  
GOVERNMENT OF MIZORAM  
TAXATION DEPARTMENT**

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**NOTIFICATION  
No.53/2018 – State Tax**

**Dated Aizawl the 16<sup>th</sup> Oct., 2018**

In exercise of the powers conferred by section 164 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram hereby makes the following rules further to amend the Mizoram Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Mizoram Goods and Services Tax (Eleventh Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from the 23<sup>rd</sup> October, 2017.

2. In the Mizoram Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23<sup>rd</sup> October, 2017, namely:-

“(10)The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Mizoram, notification No.J.21011/1/2017-TAX/Vol III(x), dated the 17<sup>th</sup> November, 2017, or notification No. 40/2017-State Tax (Rate) dated the 17<sup>th</sup> November, 2017, or notification No. 41/2017-Integrated Tax (Rate), dated the 23<sup>rd</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23<sup>rd</sup> October, 2017 or notification No. 78/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13<sup>th</sup> October, 2017 or notification No. 79/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13<sup>th</sup> October, 2017.”.

**Sd/-VANLAL CHHUANGA**

Commr. & Secretary to the Govt. of Mizoram,  
Taxation Department.

Note:- The principal rules were published in the Government of Mizoram notification No. J.21011/1/2014-TAX-Loose, dated the 29<sup>th</sup> June,2017, and last amended vide notification No. 49/2018-State Tax, dated the 25<sup>th</sup> September, 2018.