

No. J.21011/1/2017-TAX/Vol-III/Pt(i)
GOVERNMENT OF MIZORAM
TAXATION DEPARTMENT

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N O T I F I C A T I O N

Dated Aizawl, the 24th Nov., 2017.

In exercise of the powers conferred by section 168 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) read with sub-rule (5) of rule 61 of the Mizoram Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** for the month as specified in column (2) of the Table shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl No.	Month	Last date for filing of return in FORM GSTR-3B
(1)	(2)	(3)
1.	January, 2018	20 th February, 2018
2.	February, 2018	20 th March, 2018
3.	March, 2018	20 th April, 2018

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B: Every registered person furnishing the return in **FORM GSTR-3B** shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

(VANLAL CHHUANGA)
Commr. & Secretary to the Govt. of Mizoram,
Taxation Department.