

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

...

**NOTIFICATION**

Dated Aizawl, the 24<sup>th</sup> Nov., 2017.

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) (hereafter in this notification referred to as the Act) and in supersession of notification No. 30/2017 – Central Tax dated the 11<sup>th</sup> September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1144 (E), dated the 11<sup>th</sup> September, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** under sub-section (1) of section 37 of the Act for the months as specified in column (2) of the Table, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

<b>Sl No.</b>	<b>Months for which the details in FORM GSTR-1 are furnished</b>	<b>Time period for furnishing the details in FORM GSTR-1</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1	July - October, 2017	31 <sup>st</sup> December, 2017
2	November, 2017	10 <sup>th</sup> January, 2018
3	December, 2017	10 <sup>th</sup> February, 2018
4	January, 2018	10 <sup>th</sup> March, 2018
5	February, 2018	10 <sup>th</sup> April, 2018
6	March, 2018	10 <sup>th</sup> May, 2018

2. The extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

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