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**No.J.21011/2/2020-TAX  
GOVERNMENT OF MIZORAM  
TAXATION DEPARTMENT**

**NOTIFICATION**

Dated Aizawl, the 9<sup>th</sup> March/2020

In supercession of this Department's Notification No.J.21011/1/2017-TAX/Vol-1/Part-1 dated 22<sup>nd</sup> Oct.2018 , it is hereby notified that as provided under Sub Section (1) of Section 22 of the Mizoram Goods and Services Tax Act, 2017, every supplier of goods and/or services are liable to be registered under the said Act, if their aggregate turnover in a financial year exceeds Rs. 10 lakhs in case of taxable supply of services ( including works contract) and Rs.20 lakhs in case of taxable supply of goods.

To avoid tax evasion, new tenders to be floated by Departments should insist on a copy of GST Registration Certificate (Form GST REG-06) duly countersigned by an official of Taxation Department, Government of Mizoram if the contract/supply amount is below the threshold limit, GST Certificate (as per Circular 1/2018 of the Mizoram GST Act, 2017) issued by a competent authority under Taxation Department, Government of Mizoram, should be insisted by the tenderer.

Moreover, as provided under Section 51 of the said Act, tax is required to be deducted from the payment made/credited to a supplier , if the total value of supply under a contract in respect of supply of taxable goods or services or both, exceeds Rs. 2,50,000/- (Rupees two lakh and fifty thousand). To avoid tax evasion, every Drawing and Disbursing Officer should insist on a copy of GST Certificate (as per Circular 1/2018 of the Mizoram GST Act, 2017) issued by a competent authority under Taxation Department, Government of Mizoram, before releasing payment to the contractor/supplier.

**Sd/- VANLAL CHHUANGA**

Commissioner & Secretary to the Govt. of Mizoram  
Taxation Department



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Memo No. J.21011/2/2020-TAX : Dated Aizawl, the 9<sup>th</sup> March/2020

Copy to :

- 1) P.S. to Governor, Mizoram
- 2) P.S. to Chief Minister, Mizoram
- 3) P.S. to Minister, Taxation Department etc.
- 4) **Sr. P.P.S . to Chief Secretary, Govt. of Mizoram**
- 5) **All Administrative Department, Govt. of Mizoram.**
- 6) All Heads of Department, Govt. of Mizoram
- ✓ 7) Commissioner of State Tax, Mizoram.
- 8) Controller, Printing & Stationeries with 6 (six ) spare copies for publication in the  
Mizoram Gazette Extra Ordinary
- 9) Guard file.

*Muzeeled 9/3/2020*  
( C. LALFAKZUALA )

Under Secretary to the Govt. of Mizoram  
Taxation Department.