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 (hereafter in this notification referred to as the said rules), the Governor of Mizoram, on the recommendations of the Council, hereby makes the following further amendments—

(i) in notification number No.J.21011/1/2017-TAX/Vol-I/Pt dated the 3rd October, 2017; and

(ii) in notification number 16/2018 – State Tax dated the 2nd May, 2018, namely:

2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:

“Provided that the return in FORM GSTR-3B of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – State Tax dated the 14th August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”.

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