In exercise of the powers conferred by sub-section (3) of section 1 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017) (hereinafter referred to as the said Act), the Governor of Mizoram hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 52 of the said Act shall come into force.

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