In exercise of the powers conferred by section 148 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Governor of Mizoram, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Mizoram, No.31/2018-State Tax, dated the 14th August, 2018, namely:

In the said notification, in paragraph 2,-

(i) in clause (i), for the figures, letters and word “31st August, 2018”, the figures, letters and word “31st January, 2019” shall be substituted;

(ii) in clause (iv), for the figures, letters and word “30th September, 2018”, the figures, letters and word “28th February, 2019” shall be substituted.