In exercise of the powers conferred by section 164 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Government of Mizoram hereby appoints the 1st day of April, 2018, as the date from which the provisions of sub-rules (ii) [other than clause (7)], (iii), (iv), (v), (vi) and (vii) of rule 2 of notification No. 12/2018 – State Tax, dated the 13th April 2018, shall come into force.

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