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NOTIFICATION

No.H.12017/55/2017-LJD, the 7th June, 2018. The following Act is hereby re-published for general information.

“The Goods and Service Tax (Compensation to States)
(Amendment) Act, 2017”

(No. 9 of 2018)

Vincent Lalrokima,
Deputy Secretary to the Govt. of Mizoram,
Law & Juidcial Department.

**THE GOODS AND SERVICES TAX (COMPENSATION TO STATES)
(AMENDMENT) ACT, 2017
AN
ACT**

to amend the Goods and Services Tax (Compensation to State) Act, 2017.

Be it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows :-

1. (1) This Act may be called the Goods and Services Tax (Compensation to States) Amendment Act, 2017.

Short title and
commence-
ment

(2) It shall be deemed to have come into force on the 2nd day of September, 2017.

15 of 2017

2. In the Goods and Services Tax (Compensation to States) Act, 2017, in the Schedule,-

Amendment to
Schedule.

(i) after serial number 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
"4A	Motor vehicles for the transport of not more than thirteen persons, including the driver.	8702 10, 8702 20, 8702 30 or 8702 90	Twenty-five per cent, <i>ad valorem.</i> ";

(ii) against serial number 5, for the entry in column (4), the entry "Twenty-five per cent. *ad valorem*" shall be substituted.

Repeal and savings

3. (1) The Goods and Services Tax (Compensation to States) Amendment Ordinance, 2017 is hereby repealed.

Ord. 5 of 2017.

(2) Notwithstanding such repeal, anything done or any action taken under the Goods and Services Tax (Compensation to States) Act, 2017, as amended by the said Ordinance, shall be deemed to have been done or taken under the said Act as amended by this Act.

15 of 2017.