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#### NOTIFICATION

No. 27/2021-State Tax

No. J. 21011/7/2021-TAX, the 11<sup>th</sup> June, 2021. In exercise of the powers conferred by section 164 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 rules further to amend the Mizoram Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. -
  - (1) These rules may be called the Mizoram Goods and Services Tax (Fifth Amendment) Rules, 2021,
  - (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Mizoram Goods and Services Tax Rules, 2017, —
  - (i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31<sup>st</sup> day of May, 2021, for the figures, letters and words "31<sup>st</sup> day of May, 2021", the figures, letters and words "31<sup>st</sup> day of August, 2021" shall be substituted;
  - (ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely: —

"Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in FORM GSTR-3B for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.";

- (iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely: —

"Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1<sup>st</sup> day of June, 2021 till the 28<sup>th</sup> day of June, 2021."

Vanlal Chhuanga,  
Commr. & Secretary to the Govt. of Mizoram,  
Taxation Department.

Note: The principal rules were published in the Mizoram Gazette, Extraordinary, Vol-XLVI, Issue No. 298, dated the 7<sup>th</sup> July, 2017, and last amended *vide* notification No. 15/2021 - State Tax, dated the 11<sup>th</sup> June, 2021 *vide* file number No. J.21011/7/2021-TAX.