



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

RNI No. 27009/1973

Postal Regn. No. NE-313(MZ) 2006-2008

VOL - L Aizawl, Tuesday 19.1.2021 Pausha 29, S.E. 1942, Issue No 33

NOTIFICATION

No. 1/2021-State Tax

No. J. 21011/3/2019(iv)-TAX, the 13th January, 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 (Amendment) Rules, 2021.
 - (2) These rules shall come into force on the date of their publication in the Official Gazette.
2. In the Mizoram Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), in rule 59, after sub-rule (5), the following sub-rule shall be inserted namely:-
 - (6) Notwithstanding anything contained in this rule, -
 - (a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B for preceding two months;
 - (b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;
 - (c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period." .

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 7th July, 2017, *vide* notification No. J.21011/1/2014-TAX-Loose, dated the 29th June, 2017, and last amended *vide* notification No. 94/2020-State Tax, dated the 13th January, 2021.