



सत्यमेव जयते

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NOTIFICATION

No. H. 12018/122/2008-LJD, the 27th August, 2012. The following Act is hereby published for general information.

The Mizoram Value Added Tax (Amendment) Act, 2012 (Act No. 14 of 2012)

{Received the assent of the Governor of Mizoram on the 3rd August, 2012}

Zahmingthanga Ralte,
Deputy Secretary to the Govt. of Mizoram.

AN

ACT

to further amend the Mizoram Value Added Tax Act, 2005 (Act No. 1 of 2005) (*hereinafter referred to as the Principal Act*) and to provide for the matters connected therewith or incidental thereto.

It is enacted by the Legislative Assembly of the State of Mizoram in the Sixty-third Year of the Republic of India, as follows :-

1. Short title, extent and commencement :

- (a) This Act may be called the Mizoram Value Added Tax (Amendment) Act, 2012.
- (b) It shall extend to the whole of Mizoram.
- (c) It shall come into force from the date of publication in the official Gazette.

2. Amendment of Section 21 :

In the Principal Act, after sub-section (2) of Section 21, the following sub-section shall be added as follows, namely-

“(2A) Every application for registration under sub-section (1) shall be accompanied by a true and valid Permanent Account Number (PAN) issued by the competent authority under the Income Tax Act, 1961 (Central Act No. 43 of 1961).

“(2AA) Notwithstanding anything contained in sub-section (2A) above, all dealers who have been registered under sub-section (2) of Section 21 of the Act shall be in possession of PAN within such time as may be prescribed by the Government”.