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#### NOTIFICATION

No.H. 12018/83/2013-LJD, the 5<sup>th</sup> April, 2019. The following Act is hereby published for general information.

**The Mizoram Goods & Services Tax (Second Amendment) Act, 2019**

**(Act. No. 7 of 2019)**

(Received the assent of the Governor of Mizoram on 26.3.2019)

AN  
ACT

to further amend the Mizoram Goods and Services Tax Act, 2017.  
(Act No. 6 of 2017)

Be it enacted by the Legislative Assembly of Mizoram in the Seventieth Year of the Republic of India as follows:-

1. *Short title and commencement*
  - (1) This Act may be called the Mizoram Goods and Services Tax (Second Amendment) Act, 2019
  - (2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

2. *Amendment of Section 3*

Section 3 of the Principal Act shall be substituted, namely -  
"3. The Government shall, by notification, appoint the following classes of officers for the purposes of this Act, namely: -

- (a) *Commissioner of State Tax,*
- (b) *Additional Commissioner of State Tax,*
- (c) *Joint Commissioner of State Tax,*
- (d) *Deputy Commissioner of State Tax,*
- (e) *Assistant Commissioner of State Tax, and*
- (f) *State Tax Officer:*

*Provided that, the officers appointed under the Mizoram Value Added Tax Act, 2005 shall be deemed to be the officers appointed under the provisions of this Act."*

3. *Amendment  
of Section 173*

Section 173 of the Principal Act shall be substituted, namely -

*"173. Save as otherwise provided in this Act, on and from the date of commencement of this Act, the Mizoram Value Added Tax Act, 2005 shall be amended to the extent indicated in the Mizoram Value Added Tax (Amendment) Act, 2017 without prejudice to Entry 54 of List II of the Seventh Schedule to the Constitution or Sub- Section 2 of Section 174 of this Act."*

**Secretary,**  
Law & Judicial Department,  
Govt. of Mizoram.