In exercise of the powers conferred by section 164 of the Mizoram Goods and Services Tax Act, 2017 (6 of 2017), the Government of Mizoram hereby appoints the 1st day of February, 2018 as the date from which the provisions of serial numbers 2(i) and 2(ii) of notification No.J.21011/1/2017-TAX/Vol-I dated the 12th September, 2017 shall come into force.

Sd/-VANLAL CHHUANGA  
Commr. & Secretary to the Govt. of Mizoram,  
Taxation Department.