



Assembly Bill No. 48.....
of 9th Mizoram Legislative Assembly

**THE MIZORAM GOODS AND SERVICES TAX
(SECOND AMENDMENT) BILL, 2026**

**FINANCE DEPARTMENT
GOVERNMENT OF MIZORAM**

THE MIZORAM GOODS AND SERVICES TAX (SECOND AMENDMENT) BILL,
2026
A
BILL

further to amend the Mizoram Goods and Services Tax Act, 2017.

Be it enacted by State Legislature of Mizoram in the Seventy-seventh Year of the Republic of India as follows:-

- | | |
|--------------------------------|--|
| Short title and commencement:- | <p>1. (1) This Act may be called the Mizoram Goods and Services Tax (Second Amendment) Act, 2026.</p> <p>2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint:</p> <p>Provided that different dates may be appointed for different provisions of this Bill and any reference in any such provision to the commencement of this Bill shall be construed as a reference to the coming into force of the provision.</p> |
| Amendment of section 15:- | <p>2. In the Mizoram Goods and Services Tax Act, 2017, (hereinafter referred to as the principal Act), in section 15, in sub-section (3), for clause (b), the following clause shall be substituted, namely:-</p> <p style="padding-left: 40px;">“(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as it is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.”.</p> |
| Amendment of section 34:- | <p>3. In section 34 of the Principal Act, in sub-section (1), after the words “both supplied are found to be deficient”, the words, brackets, letter and figures “or where a discount referred to in the clause (b) of sub-section (3) of section 15 is given” shall be inserted.</p> |
| Amendment of section 54:- | <p>4. In section 54 of the Principal Act, -</p> <p style="padding-left: 40px;">(a) in sub-section (6), after the words, “supply of goods or services or both”, the words, brackets and figures “or of unutilized input tax credit allowed under clause (ii) of the first proviso to sub-section (3)” shall be inserted.</p> <p style="padding-left: 40px;">(b) in sub-section (14), after the words, brackets and figures “sub-section (5) or sub-section (6)”, the words “, other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax,” shall be inserted.</p> |

STATEMENT OF OBJECTS AND REASONS

The Central Goods and Services Tax Act, 2017 (the Act) was amended vide sections 153 to 157 of the Finance Act, 2026.

2. The GST Council has intimated the States to introduce and pass the corresponding amendments in the State Goods and Services Tax Acts (the Act) on the lines of the amendments made in the Central Goods and Services Tax Act.
3. The proposed Mizoram Goods and Services Tax (Second Amendment) Bill, 2026 *inter alia* amends the following-
 - a) Amendment in section 15 (3) - It is amended to do away with the requirement of linking the post-sale discount with an agreement and to refer to issuance of credit note under section 34 where the input tax credit is reversed by the recipient.
 - b) Amendment in section 34 (1):- It is amended so as to include the reference of section 15 in the said section.
 - c) Amendment in section 54 (6):- It is amended to extend the provisions of provisional refund to refunds arising out of inverted duty structure.
Amendments in section 54(14):- It is amended to remove the threshold unit for claiming GST refunds on goods exported out of India with the payment of tax
 - d) Amendment of section 101A - Not required to be amended by State.

Dated Aizawl the 18th Aug, 2026.


(LALDUHOMA)
MINISTER
FINANCE DEPARTMENT
TAXATION WING

FINANCIAL MEMORANDUM

This amendment will not result in any financial burden for the Government, but the changes made will facilitate better administration of tax system under GST which in turn will result in better compliance by the taxpayers and will in turn generate more revenue.

Hence, the proposal.

Dated Aizawl, the 16th August, 2026


(LALDUHOMA)
Minister,
Finance Department
Mizoram