

No. J.21011/2/2023-FEA(TAX)
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Economic Affairs)

Dated Aizawl the 16th June, 2025

CIRCULAR

Section 39(3) of the Mizoram Goods and Services Tax (MGST) Act, 2017 provides that "Every registered person required to deduct tax at source under the provisions of section 51 shall furnish, in such form and manner as may be prescribed, a return, electronically, for the month in which such deductions have been made within ten days after the end of such month."

Amendment to Section 39 (3) was made through the Mizoram GST (First Amendment) Act, 2025 in which it is provided as "That the said registered person shall furnish a return for every calendar month whether or not any deductions have been made during the said month."

Therefore, it is hereby instructed that all Drawing and Disbursing Officers/Heads of Department are informed to ensure that GSTR-7 is filed every month irrespective of whether deductions have been made or not made during the said month.

Sd/-VANLALDINA FANAI
Finance Commissioner
Govt. of Mizoram

Memo No. J.21011/2/2023-FEA(TAX) :

Dated Aizawl, the 16th June, 2025

Copy to:-

- 1) P.S. to Governor, Mizoram
- 2) P.S. to Chief Minister, Mizoram
- 3) P.S. to Minister, Finance Department etc
- 4) Sr. P.P.S. to Chief Secretary, Govt. of Mizoram
- 5) All Administrative Department, Govt. of Mizoram
- 6) All Heads of Department, Govt. of Mizoram
- 7) Commissioner of State Tax, Mizoram

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(CHRISTINA LALMUANZUALI)
Under Secretary to the Govt. of Mizoram
Finance Department (EA)