


MANIPUR **GAZETTE**
सत्यमेव जयते

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 186

Imphal, Thursday, October 10, 2024

(Asvina 18, 1946)

GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 10/2024—STATE TAX

Imphal, the 10th October, 2024

No. TAX/4(53)/GST-NOTN/2016: — In exercise of the powers conferred by section 128 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 12/2021- State Tax, dated the 2nd June, 2022, published in the Manipur Gazette, Extraordinary, *vide* number 54, dated the 2nd June, 2022, except as respects things done or omitted to be done before such supersession, the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees:

Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of central tax deducted at source in the said month is nil, shall stand waived.

2. This notification shall come into force on the 1st day of November, 2024.

DR. VINEET JOSHI,
Chief Secretary (Finance),
Government of Manipur.