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**GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)**

NOTIFICATION NO. 11/2024-STATE TAX

Imphal, the 10th October, 2024

No. TAX/4(53)/GST-NOTN/2016: — In exercise of the powers conferred by sub-section (2) of section 23 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 5/10/2017-FD(TAX), dated the 21st June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 94(B), dated the 19th June, 2017, namely: —

In the said notification, after the opening paragraph, the following proviso shall be inserted, namely: -

“Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall come into force with effect from the 10th day of October, 2024.

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

Note: The principal notification No. 5/10/2017-FD(TAX) was published in the Manipur Gazette, Extraordinary, *vide* number 94(B), dated the 19th June, 2017.