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Imphal, Thursday, October 10, 2024

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

NOTIFICATION NO. 12/2024-STATE TAX

Imphal, the 10th October, 2024

No. TAX/4(53)/GST-NOTN/2016: — In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), hereafter in this notification referred to as the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 17/2018- State Tax, dated the 13th September, 2018, published in the Manipur Gazette, Extraordinary, *vide* number 218, dated the 14th September, 2018, namely:—

In the said notification,

(i) after clause (c) and before the first proviso, the following clause shall be inserted, -

“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;

(ii) for the third proviso, the following proviso shall be substituted, namely-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.”

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. 17/2018- State Tax, was published in the Manipur Gazette, Extraordinary, *vide* number 218, dated 14th September, 2018 and last amended *vide* notification No. 25/2018- State Tax, number 372, dated 3rd January, 2019.