


MANIPUR GAZETTE

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

NOTIFICATION NO. 07/2024–STATE TAX (RATE)

Imphal, the 10th October, 2024

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (1), sub-section (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 11/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 120, dated the 29th June, 2017, namely: —

In the said notification, in the Table, against serial number 8,

- (i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: —

(3)	(4)	(5)
“(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to clause (iv) of paragraph 4 relating to Explanation].”

- (ii) in column (3), in item (vii), after the brackets and figures “(iva),” the brackets and figures “(ivb),” shall be inserted.

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

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

Note: - Note: — The principal notification No. 11/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 120, dated the 29th June, 2017 and last amended *vide* Notification No. 12/2023- State Tax (Rate), dated the 21st October, 2023 published in the official gazette *vide* number 72, dated the 23rd October, 2023.