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

NOTIFICATION NO. 08/2024-STATE TAX (RATE)

Imphal, the 10th October, 2024

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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 amendment further to amend the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 12/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 121, dated the 29th June, 2017, namely:—

1. (i) In the said notification, in the Table, —

(A) after serial number 25 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: —

(1)	(2)	(3)	(4)	(5)
“25A	Heading 9969 or Heading 9986	Supply of services by way of providing metering equipment on rent, testing for meters/transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers.	Nil	Nil”

(B) after serial number 44 and the entries relating thereto, the following serial numbers and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely:

(1)	(2)	(3)	(4)	(5)
“44A	Heading 9981	Research and development services against consideration received in the form of grants supplied by — (a) a Government Entity; or (b) a research association, university, college or other institution, notified under clauses (ii) or (iii) of subsection (1) of section 35 of the Income Tax Act, 1961.	Nil	Provided that the Research association, university, college or other institution, notified under clauses (ii) or (iii) of subsection (1) of section 35 of the Income Tax Act, 1961 is so notified at the time of supply of the research and development service.”

(C) after serial number 66 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely:

(1)	(2)	(3)	(4)	(5)
"66A	Heading 9992	Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity.	Nil	Nil"

(D) for serial number 69 and the entries relating thereto in columns (2), (3), (4) and (5), the following shall be substituted, namely: —

(1)	(2)	(3)	(4)	(5)
"69	Heading 9983 or Heading 9991 or Heading 9992	<p>Any services provided by —</p> <p>(a) the National Skill Development Corporation set up by the Government of India;</p> <p>(b) the National Council for Vocational Education and Training;</p> <p>(c) an Awarding Body recognized by the National Council for Vocational Education and Training;</p> <p>(d) an Assessment Agency recognized by the National Council for Vocational Education and Training;</p> <p>(e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training,</p> <p>in relation to-</p> <p>(i) the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or</p> <p>(ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or</p> <p>(iii) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.</p>	Nil	Nil"

(E) against serial number 71, in column (3), for the words "National Council for Vocational Training", the words "National Council for Vocational Education and Training" shall be substituted.

- (ii) in paragraph 2 of the said notification,
 - (A) in item (h), -
 - (a) in sub-item (i), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.
 - (b) in sub-item (ii), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

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

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

Note: The principal notification No. 12/2017- State Tax (Rate), dated the 28th June, 2017 was published in the Manipur Gazette, Extraordinary, *vide* number 121, dated the 29th June, 2017 and last amended vide Notification No. 04/2024 -State Tax (Rate), dated the 15th July, 2024 published in the Manipur gazette. Extraordinary vide number 62, dated the 15th July, 2024.