

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 193 Imphal, Thursday, October 10, 2024

(Asvina 18, 1946)

GOVERNMENT OF MANIPUR SECRETARIAT : FINANCE DEPARTMENT (EXPENDITURE SECTION)

NOTIFICATION NO. 09/2024-STATE TAX (RATE)

Imphal, the 10th October, 2024

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (3) of section 9 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 further amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, vide number 122, dated the 29th June, 2017, namely:—

1. In the said notification, in the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5AB	Service by way of renting of any property other than residential dwelling.	Any unregistered person	Any registered person."

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. 13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29th June, 2017 and was last amended vide Notification No. 08/2023 - State Tax (Rate), dated the 27th July, 2023 published in the Manipur gazette, Extraordinary, vide number 74, dated the 27th July, 2023.