

MANIPUR



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 41

Imphal, Wednesday, May 24, 2023

(Jyaistha 3, 1945)

**GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES**

NOTIFICATION NO. 01/2023—STATE TAX (D)

Imphal, the 24th May, 2023

No. TAX/4(53)/GST-NOTN/2016:—In exercise of the powers conferred by the proviso to sub-section (1) of section 37 read with section 168 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the Commissioner, 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. 13/2020 – State Tax (D), dated the 12th November, 2020 published in the Manipur Gazette, Extraordinary *vide* number 257, dated the 13th November, 2020, namely: —

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the tax period April 2023, for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act whose principal place of business is in the State of Manipur, shall be extended till the thirty-first day of May, 2023.”.

2. This notification shall be deemed to have come into force with effect from the 11th day of May, 2023.

MERCINA R. PANMEI,
Commissioner of Taxes, Manipur.

Note: The principal notification No. 13/2020 – State Tax (D), dated the 12th November, 2020 was published in the Manipur Gazette, Extraordinary, *vide* number 257, dated 13th November, 2020 and was last amended *vide* notification No. 04/2021–State Tax (D), dated the 2nd June, 2021 published *vide* number 59, dated the 2nd June, 2021.