

MANIPUR



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 43

Imphal, Wednesday, May 24, 2023

(Jyaistha 3, 1945)

**GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES**

NOTIFICATION NO. 03/2023—STATE TAX (D)

Imphal, the 24th May, 2023

No. TAX/4(53)/GST-NOTN/2016:—In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner hereby extends the time limit for furnishing the return by a registered person, required to deduct tax at source under the provisions of section 51 of the said Act in FORM GSTR-7 of the Manipur Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the Manipur Goods and Services Tax Rules, 2017, for the month of April, 2023, whose principal place of business is in the State of Manipur, shall be furnished electronically through the common portal, on or before the thirty-first day of May, 2023.

2. This notification shall be deemed to have come into force with effect from the 10th day of May, 2023.

MERCINA R. PANMEI,
Commissioner of Taxes, Manipur.