

MANIPUR



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 46

Imphal, Monday, June 19, 2023

(Jyaistha 29, 1945)

**GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES**

NOTIFICATION NO. 04/2023–STATE TAX (D)

Imphal, the 19th June, 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, in the third proviso: -

- (i) for the words, letter and figure “tax period April, 2023” the words, letter and figure “tax periods April 2023 and May 2023” shall be substituted;
- (ii) for the words, letters and figure “thirty-first day of May, 2023”, the words, letter and figure “thirtieth day of June, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st 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. 01/2023–State Tax (D), dated the 24th May, 2023 published *vide* number 41, dated the 24th May, 2023.