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No. 47

Imphal, Monday, June 19, 2023

(Jyaistha 29, 1945)

GOVERNMENT OF MANIPUR DEPARTMENT OF TAXES

NOTIFICATION NO. 05/2023-STATE TAX (D)

Imphal, the 19th June, 2023

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (6) of section 39 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 02/2023 – State Tax (D), dated the 24th May, 2023, published in the Manipur Gazette, Extraordinary *vide* number 42, dated the 24th May, 2023, namely:—

- (i) for the words, letter and figure "month of April, 2023" the words, letter and figure "months of 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. 02/2023 – State Tax (D), dated the 24th May, 2023 was published in the Manipur Gazette, Extraordinary vide number 42, dated the 24th May, 2023.