

**MANIPUR**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

No. 54

Imphal, Monday, July 10, 2023

(Asadha 19, 1945)

**GOVERNMENT OF MANIPUR  
SECRETARIAT : FINANCE DEPARTMENT  
(EXPENDITURE SECTION)**

**NOTIFICATION NO. 05/2023-STATE TAX (RATE)**

Imphal, the 8<sup>th</sup> July, 2023

**No. TAX/4(53)/GST-NOTN/2016:—** In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, 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. 11/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 120, dated the 29<sup>th</sup> June, 2017, namely: —

In the said notification, in the Table, against serial number 9, in item (iii), in sub-item (b), in the entries under column (5), in condition (2), after the second proviso, the following provisos shall be inserted, namely: -

“: Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31<sup>st</sup> May, 2023:

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later.”.

2. This notification shall come into force with effect from the 10<sup>th</sup> May, 2023.

**DR. VINEET JOSHI,**  
Chief Secretary (Finance),  
Government of Manipur.

**Note: -** The principal notification No. 11/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 120, dated the 29<sup>th</sup> June, 2017 and last amended *vide* Notification No. 03/2022- State Tax (Rate), dated the 13<sup>th</sup> July, 2022 published in the official gazette *vide* number 178, dated the 18<sup>th</sup> July, 2022.