

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

**NOTIFICATION NO. 10/2023–STATE TAX (RATE)**

Imphal, the 27<sup>st</sup> July, 2023

**No. TAX/4(53)/GST-NOTN/2016:**— In exercise of the powers conferred by sub-section (1) of section 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, on being satisfied that it is necessary in public interest so to do, hereby makes the following amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 26/2018- State Tax (Rate), dated the 31<sup>st</sup> December, 2018, published in the Manipur Gazette, Extraordinary, *vide* number 379, dated the 3<sup>rd</sup> January, 2019, namely: —

In the said notification,

- (A) in the opening paragraph, for the phrase “paragraph 4.41”, the phrase “paragraph 4.40”, shall be substituted;
- (B) in the Explanation, -
- (i) for clause (a), the following clause shall be substituted, namely: —  
“(a) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 1/2023 dated the 31<sup>st</sup> March, 2023, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O. 1565 (E). dated the 31<sup>st</sup> March, 2023;”
- (ii) for clause (b), the following clause shall be substituted, namely: —  
“(b) “Handbook of Procedures” means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 01/2023 dated the 1<sup>st</sup> April, 2023, Extraordinary, Part-I, Section 1 *vide* F. No. 01/75/171/00016/AM-23/FTP Cell dated the 1<sup>st</sup> April, 2023;”

2. This notification shall come into force on the 27<sup>th</sup> July, 2023.

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

Note: - The principal notification No. 26/2018- State Tax (Rate), dated the 31<sup>st</sup> December, 2018, published in the Manipur Gazette, Extraordinary, *vide* number 379, dated the 3<sup>rd</sup> January, 2029 and was last amended by notification No. 17/2019 – State Tax (Rate) dated the 1<sup>st</sup> October, 2019 published in the Manipur Gazette, Extraordinary, *vide* number 243-G, dated the 14<sup>th</sup> October, 2019.