

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 82 Imphal, Wednesday, August 9, 2023

(Sravana 18, 1945)

GOVERNMENT OF MANIPUR DEPARTMENT OF TAXES

NOTIFICATION NO. 11/2023–STATE TAX (D)

Imphal, the 8th August, 2023

No. TAX/4(53)/GST-NOTN/2016: — In exercise of the powers conferred by the first proviso to section 44 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year.

MERCINA R. PANMEI, Commissioner of Taxes, Manipur.