

# MANIPUR



# GAZETTE

## EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 84

Imphal, Monday, August 14, 2023

(Sravana 23, 1945)

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

#### NOTIFICATION NO. 15/2023-STATE TAX

Imphal, the 14<sup>th</sup> August, 2023

**No. TAX/4(53)/GST-NOTN/2016:**— In exercise of the powers conferred by section 148 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the following special procedure to be followed by a registered person engaged in manufacturing of the goods, the description of which is specified in the corresponding entry in column (3) of the Schedule appended to this notification, and falling under the tariff item, sub- heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, namely: —

#### 1. Details of Packing Machines

(1) All the existing registered persons engaged in manufacturing of the goods mentioned in Schedule to this notification shall furnish the details of packing machines being used for filling and packing of pouches or containers in **FORM SRM-I**, within 30 days of issuance of this notification, electronically on the common portal, —

#### FORM SRM-I

Make and Model No. of the Machine (including the name of manufacturer)	Date of Purchase of the Machine	Address of place of business where installed	No. of Tracks	Packing Capacity of each track	Total packing capacity of machine	Electricity consumption by the machine per hour	Supporting Documents	Unique ID of the machine (to be auto populated)
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
							<<Capacity certificate from Chartered Engineer>>	

(2) Any person intending to manufacture goods as mentioned in Schedule to this notification, and who has been granted registration after the issuance of this notification, shall furnish the details of packing machines being used for filling and packing of pouches or containers in **FORM SRM-I** on the common portal, within fifteen days of grant of such registration.

(3) The details of any additional filling and packing machine being installed in the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such installation in **FORM SRM-IIA**.

(4) Upon furnishing of such details in **FORM SRM-I** or **FORM SRM-IIA**, a unique ID shall be generated for each machine, whose details have been furnished by the registered person, on the common portal.

(5) In case, the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, the same shall be furnished by the said registered person in **FORM SRM-IA** on the common portal, within fifteen days of filing said declaration or submission:

**Provided** that where the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, before the issuance of this notification, the same shall be furnished by the said registered person in **FORM SRM-IA** on the common portal, within thirty days of issuance of this notification.

**FORM SRM-IA**

Serial No.	Name of Govt. Department/ any other agency or organization	Type of Declaration/ Submission	Details of Declaration/Submission
(1)	(2)	(3)	(4)
		<<copy of declaration to be uploaded on the portal>>	

**FORM SRM-IIA****[Details of installation of additional machine(s)]**

Serial No.	Make and Model No. of the Machine (including the name of manufacturer)	Date of Purchase of the Machine	Date of installation of the Machine	Address of place of business where installed	No. of Tracks	Packing Capacity of each track	Total packing capacity of machine	Electricity consumption by the machine per hour	Supporting Documents	Unique ID of the machine (to be auto populated)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
									<<Capacity certificate from Chartered Engineer>>	

(6) The details of any existing filling and packing machine removed from the registered place





		Of Pouch P1	Pouches P1 Packed (V1) (in Rs)	Pouch ...Pn packed	Of Pouch ...Pn	Pouches Pn Packed (Vn) (in Rs)	Machine M1 (P1+P2+...Pn)	By machine M1 (in Rs) (V1+V2+...Vn)			Brand BI by all machines (Rs)		
	Shift 1 00:00 to 00.00 hrs												
	Shift 2 00:00 to 00.00 hrs												
	Shift 3 00:00 to 00.00 hrs												
	<b>Total for Day 1</b>												
Day 2													
....Dayn of the month													
	<b>Total for the Month</b>												

### 3. Special Monthly Statement

(1) The said registered person shall submit a special statement for each month in **FORM SRM-IV** on the common portal, on or before the tenth day of the month succeeding such month.

#### FORM SRM-IV

*Monthly Statement of Inputs used and the final goods produced by the manufacturer of goods specified in Schedule*

#### PART-A





		<i>uc h PI</i>	<i>Packe d(V1) (in Rs)</i>	<i>Pn pac ked</i>	<i>Pn</i>	<i>Pou ches Pn Pac ked (Vn) (in Rs)</i>	<i>Machine M1 (P1+P2 +..Pn)</i>	<i>By machine M1 (in Rs) (V1+V2 +..Vn)</i>			<i>B1 by all machi nes (Rs)</i>		
<b>Total for the Month</b>													

### Schedule

S.No	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	2106 90 20	Pan-masala
2.	2401	Unmanufactured tobacco (without lime tube) – bearing a brand name
3.	2401	Unmanufactured tobacco (with lime tube) – bearing a brand name
4.	2401 30 00	Tobacco refuse, bearing a brand name
5.	2403 11 10	'Hookah' or 'gudaku' tobacco bearing a brand name
6.	2403 11 10	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' not bearing a brand name
7.	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.
8.	2403 19 10	Smoking mixtures for pipes and cigarettes
9.	2403 19 90	Other smoking tobacco bearing a brand name
10.	2403 19 90	Other smoking tobacco not bearing a brand name
11.	2403 91 00	“Homogenised” or “reconstituted” tobacco, bearing a brand name
12.	2403 99 10	Chewing tobacco (without lime tube)
13.	2403 99 10	Chewing tobacco (with lime tube)
14.	2403 99 10	Filter khaini
15.	2403 99 20	Preparations containing chewing tobacco
16.	2403 99 30	Jarda scented tobacco
17.	2403 99 40	Snuff
18.	2403 99 50	Preparations containing snuff
19.	2403 99.60	Tobacco extracts and essence bearing a brand name
20.	2403 99 60	Tobacco extracts and essence not bearing a brand Name
21.	2403 99 70	Cut tobacco
22.	2403 99 90	Pan masala containing tobacco 'Gutkha'
23.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name



24.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name
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*Explanation.* –

- (1) In this Schedule, “tariff item”, “heading”, “sub-heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
- (3) For the purposes of this notification, the phrase “brand name” means brand name or trade name, whether registered or not; that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

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