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(Sravana 23, 1945)

GOVERNMENT OF MANIPUR SECRETARIAT: FINANCE DEPARTMENT (EXPENDITURE SECTION)

NOTIFICATION NO. 15/2023-STATE TAX

Imphal, the 14th 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	Date of	Address	No. of	Packing	Total	Electricity	Supporting	Unique ID
Model No. of	Purchase of	of place	Tracks	Capacity	packing	consumption	Documents	of the
the Machine	the Machine	of		of each	capacity	by the		machine
		business		track	of	machine per		
(including the		where		1	machine	hour		(to be auto
name of		installed						populated)
manufacturer)				1				
			ļ					
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		<u> </u>			,		< <capacity< td=""><td></td></capacity<>	
,							certificate	
							from	
	-						Chartered	
				1				
							Engineer>>	
						L	<u>l</u>	

- (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 be="" declaration="" of="" on="" portal="" the="" to="" uploaded="">></copy>	

FORM SRM-IIA

[Details of installation of additional machine(s)]

Seri al No.	Make and Model No. of the Machi ne (inclu ding the name of manuf acture r)	Date of Purc hase of the Mac hine	Date of instal lation of the Mach ine	Address of place of business where installed	No. of Tra cks	Packi ng Capa city of each track	Total packin g capacit y of machi ne	Elect ricity cons umpt ion by the mach ine per hour	Supportin g Document s	Unique ID of the machine (to be auto populate d)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) >	(11)

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

of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such removal in **FORM SRM-IIB**.

FORM SRM-IIB
[Details of removal of the existing machine(s)]

Ser ial No.	Unique ID of the machine	Make and Model No. of the Machi ne < <auto -="" popula="" ted="">></auto>	Date of Purcha se of the Machi ne < <auto - populat ed>></auto 	Address of place of business from where the machine is removed. < <auto- populated<="" th=""><th>No. of Track s <<aut ated="" o-="" popul=""> ></aut></th><th>Packin g Capacit y of each track <<auto -="" ed="" populat="">></auto></th><th>Total packin g capacit y of machin e <<auto -="" ed="" populat="">></auto></th><th>Date of Rem oval</th><th>Reasons for removal/dis posal of the machine.</th></auto->	No. of Track s < <aut ated="" o-="" popul=""> ></aut>	Packin g Capacit y of each track < <auto -="" ed="" populat="">></auto>	Total packin g capacit y of machin e < <auto -="" ed="" populat="">></auto>	Date of Rem oval	Reasons for removal/dis posal of the machine.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	<sold party="" third="" to="">> <<scrap>></scrap></sold>

2. Additional records to be maintained by the registered persons manufacturing the goods mentioned in the Schedule

- (1) Every registered person engaged in manufacturing of goods mentioned in Schedule shall keep a daily record of inputs being procured and utilized in quantity and value terms along with the details of waste generated as well as the daily record of reading of electricity meters and generator set meters in a format as specified in **FORM SRM-IIIA** in each place of business.
- (2) Further, the said registered person shall also keep a daily shift-wise record of machine-wise production, product-wise and brand-wise details of clearance in quantity and value terms in a format as specified in **FORM SRM-IIIB** in each place of business.

FORM SRM-IIIA Inputs Register

						(in units)
(3)	(4)	(5)	(6)	(7)	(8)	(9)
_	(3)	(3) (4)	(3) (4) (5)	(3) (4) (5) (6)	(3) (4) (5) (6) (7)	(3) (4) (5) (6) (7) (8)

	HSN2					
	HSN3					
					-	
	HSNn					
Day 2						
Day 3						
Last						
Day of Month						
Month						

	Electricity Rea	ding				
	Electricity met	er reading		Generator set i	neter read	ing
Day 1	Initial Meter Reading	Final Meter Reading	Consumption (kwH)	Initial Meter Reading	Final Meter Reading	Consumption (kwH)
	(1)	(2)	(3)	(4)	(5)	(6)
Day 2						
Last Day of Month						

FORM SRM-IIIB

Production Register

	Brai	nd B1										Bra nd B2	Bra nd Bn ·
Day I	Мас	hine N	A1(Mentio	n Uniqu	e ID oj	f the mad	hine)	-	M 2	M n	Total of all machin es	:	
	To tal no	Uni t Val ue	Total Value Of	Tota l no. of	Val ue	Total Value Of	Total No. of pouches Packed by	Total value of Pouches packed	***	-	Total Producti on value of		

,		of Po uc h Pl pa ck ed	Of Po uch Pl	Pouches PI Packed(VI) (in Rs)	Pou ch Pn pack ed	Of Pou ch P n	Pouc hes Pn Packe d (Vn) (in Rs)	Machine MI (P1+P2+P n)	By machine M1 (in Rs) (V1+V2 +Vn)		Brand B1 by all machine s (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												
	Total for Day 1											-	
Day 2													
Dayn of the month													
:	Total for the Month												

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

Total	HSN of the Input	Description of the Input	Unit quantity	Opening Balance (in units)	Quantity procured (in units)	Quantity procured (value in Rs)	Qty Consumed (in units)	Closing Balance (in units)	Waste generated qty (in units)
for Month	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Month	HSN1								
	HSN2								
	HSN3								
	HSNn								

	Electricity Rea	ading				
	Electricity me	ter reading		DG set meter	reading	
for the Month	Initial Meter Reading on Day 1 of the month	Final Meter Reading on last day of the month	Consumption (kwH)	Initial Meter Reading on Day 1 of the month	Final Meter Reading on last day of the month	Consumption (kwH)
Total	(1)	(2)	(3)	(4)	(5)	(6)

Statement of production of goods

PART-B

Brand I	B1										Br an d B2	Br an d Br
Machin	e M1							M 2	M n	Total of all machi nes		
Total no. of Pouch P1 packe d	M RP Va lue Of Po	Total Value Of Pouch es P1	Tot al no. of Po uch	Va lue Of Po uc h	Tota l Val ue Of	Total No. of pouches Packed by	Total value of Pouches packed			Total Produ ction value of Brand		

	uc h P1	Packe d(V1) (in Rs)	Pn pac ked	Pn	Pou ches Pn Pac ked (Vn) (in Rs)	Machine M1 (P1+P2 +Pn)	By machine M1 (in Rs) (V1+V2 +Vn)		BI by all machi nes (Rs)	
Total for the Month	-									

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	

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 courseof 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.