

  
**MANIPUR GAZETTE**

E X T R A O R D I N A R Y  
P U B L I S H E D B Y A U T H O R I T Y

No. 101

Imphal, Friday, August 25, 2023

(Bhadra 3, 1945)

GOVERNMENT OF MANIPUR  
DEPARTMENT OF TAXES

**NOTIFICATION NO. 15/2023–STATE TAX (D)**

Imphal, the 25<sup>th</sup> August, 2023

**No. TAX/4(53)/GST-NOTN/2016:—** In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the Commissioner hereby makes the following further amendment in notification of the Government of Manipur, Department of Taxes, Notification No.03/2023 – State Tax (D), dated the 24<sup>th</sup> May, 2023, published in the Manipur Gazette, Extraordinary, vide number 43, dated the 24<sup>th</sup> May, 2023, namely: —

In the said notification, in the first paragraph: —

- (i) for the words, letter and figure “months of April 2023, May 2023 and June 2023” the words, letter and figure “months of April 2023, May 2023, June 2023 and July 2023” shall be substituted;
- (ii) for the words, letters and figure “thirty-first day of July, 2023”, the words, letter and figure “twenty-fifth day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31<sup>st</sup> day of July, 2023.

MERCINA R. PANMEI,  
Commissioner of Taxes,  
Manipur.

**Note:** The principal notification No. 03/2023 – State Tax (D), dated the 24<sup>th</sup> May, 2023 was published in the Manipur Gazette, Extraordinary vide number 43, dated the 24<sup>th</sup> May, 2023 and was last amended by notification No. 10/2023 –State Tax (D), dated the 17<sup>th</sup> July, 2023 published *vide* number 61, dated the 21<sup>st</sup> July, 2023.