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GOVERNMENT OF MANIPUR SECRETARIAT: FINANCE DEPARTMENT (EXPENDITURE SECTION)

NOTIFICATION NO. 20/2023-STATE TAX

Imphal, the 29th September, 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 makes the following amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 15/2023 - State Tax, dated the 14th August, 2023, published in the Manipur Gazette, Extraordinary, *vide* number 84, dated the 14th August, 2023 namely:—

In the said notification, after the words "hereby notifies the following special procedure to be followed" the words and figures "with effect from 1st day of January 2024" shall be inserted and shall be deemed to have been inserted with effect from the 14th August, 2023.

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

Note: - The principal Notification No. 15/2023- State Tax, dated the 14th August, 2023, was published in the Manipur Gazette, Extraordinary, *vide* number 84, dated the 14th August, 2023.