

MANIPUR GAZETTE



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Imphal, Saturday, September 30, 2023

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GOVERNMENT OF MANIPUR SECRETARIAT: FINANCE DEPARTMENT (EXPENDITURE SECTION)

NOTIFICATION NO. 11/2023-STATE TAX (RATE)

Imphal, the 30th September, 2023

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 1/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 110, dated the 29th June, 2017, namely: —

In the said notification.

(i) in Schedule IV —

(a) after S. No. 227 and the entries related thereto, the following S. No. and entries shall be inserted, namely: —

(1)	(2)	(3)
"227A	Any Chapter	Specified actionable claim; <i>Explanation:</i> "specified actionable claim" as defined in section 2(102A) of the CGST Act, 2017 means the actionable claim involved in or by way of— (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming;"

(b) S. No. 228 and 229 and the entries relating thereto shall be omitted.

(ii) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:

"(v) The words and expressions used and not defined in this notification, but defined in the Central Goods and Service Tax Act, 2017 (12 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts."

2. This notification shall come into force on the 1st day of October, 2023.

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

Note: The principal notification No. 1/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 110, dated the 29th June, 2017, and was last amended by notification No. 09/2023 – State Tax (Rate) dated the 27th July, 2023 published in the Manipur Gazette, Extraordinary, *vide* number 75, dated the 27th July, 2023.