

# MANIPUR GAZETTE



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Imphal, Saturday, September 30, 2023

(Asvina 8, 1945)

GOVERNMENT OF MANIPUR  
SECRETARIAT: FINANCE DEPARTMENT  
(EXPENDITURE SECTION)

**NOTIFICATION NO. 24/2023-STATE TAX**

Imphal, the 30th 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 in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 18/2017 - State Tax, dated the 15<sup>th</sup> November, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 447, dated the 18<sup>th</sup> November, 2017 namely: —

In the said notification, with effect from the 1<sup>st</sup> October, 2023, after the words and figures “composition levy under section 10 of the said Act”, the words and figures “, other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act,” shall be inserted.

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

**Note:** The principal notification No. 18/2017- State Tax, dated the 15<sup>th</sup> November, 2017, was published in the Manipur Gazette, Extraordinary, *vide* number 447, dated the 18<sup>th</sup> November, 2017.