

# MANIPUR



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GOVERNMENT OF MANIPUR  
SECRETARIAT : FINANCE DEPARTMENT  
(EXPENDITURE SECTION)

**NOTIFICATION NO. 12/2023–STATE TAX (RATE)**

Imphal, the 21<sup>st</sup> October, 2023

**No. TAX/4(53)/GST-NOTN/2016:**— In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, 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. 11/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 120, dated the 29<sup>th</sup> June, 2017, namely: —

In the said notification, —

(A) in the Table,

(i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely: —

“Provided further that where the supplier of input service in the same line of business charges state tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid/payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ state tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ state tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

(ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely: —

“Provided further that where the supplier of input service in the same line of business charges state tax at a rate higher than 2.5%, credit of input tax charged on

the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: 'A' engages 'B' for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. 'B', for supplying the said service, hires a motor cab with operator from 'C' for Rs. 800. 'C' charges 'B' central tax at the rate of 6% (Rs. 48). If 'B' charges 'A' state tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

(iii) against serial number 34,

(a) in column (3), in item (iv), for the words “totalisator or a license to”, the words “licensing a” shall be substituted;

(b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure: Scheme of Classification of Services, —

(i) serial number 696, and the entries relating thereto shall be omitted;

(ii) serial number 698, and the entries relating thereto shall be omitted.

2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

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

**Note:** — The principal notification No. 11/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 120, dated the 29<sup>th</sup> June, 2017 and last amended *vide* Notification No. 06/2023- State Tax (Rate), dated the 27<sup>th</sup> July, 2023 published in the official gazette *vide* number 72, dated the 27<sup>th</sup> July, 2022.