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Imphal, Monday, October 23, 2023

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GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 13/2023–STATE TAX (RATE)

Imphal, the 21st October, 2023

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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 amendment further to amend the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 12/2017-State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 121, dated the 29th June, 2017, namely:—

In the said notification, in the Table, —

- (1) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely: —

(1)	(2)	(3)	(4)	(5)
“3B	Chapter 99	Services provided to a Governmental Authority by way of - (a) water supply; (b) public health; (c) sanitation conservancy; (d) solid waste management; and (e) slum improvement and upgradation.	Nil	Nil”;

(2) against serial number 6, in column (3), in item (a), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

(3) against serial number 7, in column (3), in the Explanation, in item (a), in sub-item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

(4) against serial number 8, in column (3), in the proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

(5.) against serial number 9, in column (3), in the first proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

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

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

Note: The principal notification No. 12/2017- State Tax (Rate), dated the 28th June, 2017 was published in the Manipur Gazette, Extraordinary, *vide* number 121, dated the 29th June, 2017 and last amended *vide* Notification No. 07/2023 -State Tax (Rate), dated the 27th July, 2023 published in the Manipur gazette. Extraordinary *vide* number 73, dated the 27th July, 2023.