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**GOVERNMENT OF MANIPUR**  
**SECRETARIAT : FINANCE DEPARTMENT**  
**(EXPENDITURE SECTION)**

**NOTIFICATION NO. 14/2023–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 (3) of section 9 of the Manipur 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. 13/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29<sup>th</sup> June, 2017, namely: —

In the said notification, in the Table, -

- (i) against serial number 5, in column (2), in item (2), in sub-item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;
  - (ii) against serial number 5A, in column (2), after the words “Services supplied by the Central Government”, the words and brackets “[excluding the Ministry of Railways (Indian Railways)]” shall be inserted.
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. 13/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29<sup>th</sup> June, 2017 and was last amended *vide* Notification No. 08/2023 - State Tax (Rate), dated the 27<sup>th</sup> July, 2023 published in the Manipur gazette, Extraordinary, *vide* number 74, dated the 27<sup>th</sup> July, 2023.