


MANIPUR **GAZETTE**
सत्यमेव जयते

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 158

Imphal, Monday, October 23, 2023

(Kartika 1, 1945)

GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 15/2023–STATE TAX (RATE)

Imphal, the 21st October, 2023

No. TAX/4(53)/GST-NOTN/2016:—In exercise of the powers conferred by sub-section (3) of section 54 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. 15/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 124, dated the 29th June, 2017, namely: —

In the said notification, in opening paragraph , for the words, brackets, letters and figures “specified in sub-item (b) of item 5 of Schedule II of the Manipur Goods and Services Tax Act”, the words, “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate , where required , by the competent authority or after its first occupation , whichever is earlier”, shall be substituted.

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

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

Note:-The principal notification no. 15/2017- State Tax (Rate), dated the 28th June, 2017 was published in the Manipur Gazette, Extraordinary, *vide* number 124 ,dated the 29th June, 2017.