

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

**NOTIFICATION NO. 09/2022- STATE TAX**

Imphal, the 7<sup>th</sup> July, 2022

**No. TAX/4(53)/GST-NOTN/2016:—** In exercise of the powers conferred by section 168A of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and in partial modification of the notifications of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 17/2020 - State Tax, dated the 20<sup>th</sup> May, 2020, published in the Manipur Gazette, Extraordinary, *vide* number 26, dated the 21<sup>st</sup> May, 2020 and No. 07/2021 - State Tax, dated the 3<sup>rd</sup> May, 2021, published in the Manipur Gazette, Extraordinary, *vide* number 40, dated the 3<sup>rd</sup> May, 2021, the Government, on the recommendations of the Council, hereby,-

(i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30<sup>th</sup> day of September, 2023;

(ii) excludes the period from the 1<sup>st</sup> day of March, 2020 to the 28<sup>th</sup> day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;

(iii) excludes the period from the 1<sup>st</sup> day of March, 2020 to the 28<sup>th</sup> day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1<sup>st</sup> day of March, 2020.

DR. RAJESH KUMAR,  
Chief Secretary (Finance),  
Government of Manipur.