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

NOTIFICATION NO. 16/2023–STATE TAX (RATE)

Imphal, the 21st October, 2023

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (5) 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. 17/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 126, dated the 29th June, 2017, namely:—

In the said notification,

- (i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;
 - (ii.) after clause (i), the following clause shall be inserted, namely: —
“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;
 - (iii.) in Explanation to the notification, after item (c) the following item shall be inserted, namely, —
“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (18 of 2013).”.
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. 17/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 126, dated the 29th June, 2017 and was last amended by notification No. 17/2021 - State Tax (Rate), dated the 19th November, 2021 *vide* number 247, dated the 19th November, 2021.