

  
**MANIPUR GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

No. 163

Imphal, Monday, October 23, 2023

(Kartika 1, 1945)

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

**NOTIFICATION NO. 20/2023–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 clause (ii) of the proviso to sub-section (3) of section 54 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.5/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 114, dated the 29<sup>th</sup> June, 2017, namely: —

In the said notification, in the TABLE, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely: —

(1)	(2)	(3)
“6AA.	5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film;  Explanation: This entry shall apply for refund of input tax credit only on polyester film /plastic film”;

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. 5/2017-State Tax (Rate), dated the 28<sup>th</sup> June, 2017, was published in the Manipur Gazette, Extraordinary, No. 114, dated the 29<sup>th</sup> June, 2017 and was last amended by notification No. 09/2022 – State Tax (Rate) dated the 18<sup>th</sup> July, 2022 published in the Manipur Gazette, Extraordinary, *vide* number 184, dated the 18<sup>th</sup> July, 2022.