

MANIPUR



GAZETTE

EXTRAORDINARY
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No. 180

Imphal, Monday, July 18, 2022

(Asadha 27, 1944)

GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 05/2022- STATE TAX (RATE)

Imphal, the 18th July, 2022

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 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29th June, 2017, namely: -

In the said notification, in the Table, -

(1) against serial number 1, in column (2), -

(a) the words, figures and symbols "who has not paid state tax at the rate of 6%," shall be omitted;

(b) after the proviso the following proviso shall be inserted, namely: -

"Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the Manipur GST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.";

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority" shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.";

(4) after Annexure II, the following annexure shall be inserted, namely: -

"Annexure III

Declaration

I/we have taken registration under the Manipur GST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge.”.

II. This notification shall come into force with effect from the 18th July, 2022.

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

Note: -The principal notification No. 13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29th June, 2017 and was last amended *vide* notification no. 29/2019 -State Tax (Rate), dated the 31st December, 2019 published in the official gazette *vide* number 339, dated the 31st December, 2019.