

**MANIPUR**



**GAZETTE**

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No. 222

Imphal, Wednesday, January 3, 2024

(Pausa 13, 1945)

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

**NOTIFICATION NO. 26/2023-STATE TAX**

Imphal, the 3<sup>rd</sup> January, 2024

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 and No. 09/2022-State Tax, dated the 7<sup>th</sup> July, 2022, published in the Manipur Gazette, Extraordinary, *vide* number 159, dated the 7<sup>th</sup> July, 2022 and No. 07/2023-State Tax, dated the 4<sup>th</sup> April, 2023, published in the Manipur Gazette, Extraordinary, *vide* number 8, dated the 4<sup>th</sup> April, 2023, the Government, on the recommendations of the Council, hereby, 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, relating to the period as specified below, namely:—

- (i) for the financial year 2018-19, up to the 30<sup>th</sup> day of April, 2024;
- (ii) for the financial year 2019-20, up to the 31<sup>st</sup> day of August, 2024.

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