

**MANIPUR**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

No. 294

Imphal, Friday, January 10, 2025

(Pausa 20, 1946)

**GOVERNMENT OF MANIPUR  
DEPARTMENT OF TAXES**

**NOTIFICATION NO. 01/2025-STATE TAX (D)**

Imphal, the 10<sup>th</sup> January, 2025

**No. TAX/4(53)/GST-NOTN/2016:** — In exercise of the powers conferred by the first proviso to sub-section (1) of section 37 read with section 168 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 13/2020 - State Tax (D), dated the 12<sup>th</sup> November, 2020, published in the Manipur Gazette, Extraordinary, *vide* number 257, dated the 13<sup>th</sup> November, 2020, namely: —

In the said notification, after the fifth proviso, the following proviso shall be inserted, namely: —

“Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act for the tax period December, 2024, shall be extended till the thirteenth day of January, 2025 and for the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period October to December, 2024, shall be extended till the fifteenth day of January, 2025.”

MERCINA R. PANMEI,  
Commissioner of Taxes,  
Manipur.

Note: The principal notification No. 13/2020 -State Tax (D), dated the 12<sup>th</sup> November, 2020 was published in the Manipur Gazette, Extraordinary *vide* number 257, dated the 13<sup>th</sup> November, 2020 and was last amended by notification No. 01/2024 -State Tax (D), dated the 12<sup>th</sup> April 2024, published in the Manipur Gazette, Extraordinary *vide* number 13, dated the 13<sup>th</sup> April 2024.

Printed at the Directorate of Printing & Stationery, Government of Manipur/260-C/10-01-2025.