


MANIPUR GAZETTE
सत्यमेव जयते

E X T R A O R D I N A R Y
P U B L I S H E D B Y A U T H O R I T Y

No. 2

Imphal, Tuesday, April 4, 2023

(Chaitra 14, 1945)

GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 01/2023—STATE TAX

Imphal, the 4th April, 2023

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by section 128 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) (hereinafter referred to as the said Act), 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. 20/2017 - State Tax, dated the 29th December, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 551, dated the 19th January, 2018 namely: —

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

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who fail to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.”

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

Note: The principal notification No. 20/2017- State Tax, dated the 29th December, 2017 was published in the Manipur Gazette, Extraordinary, *vide* number 551, dated the 19th January, 2018 and was last amended, *vide* notification number 08/2022 – State Tax, dated the 7th July, 2022, published in the Manipur Gazette, Extraordinary, *vide* number 158, dated the 7th July, 2022.