

#### EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 323

Imphal, Monday, January 20, 2025

(Pausa 30, 1946)

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

#### NOTIFICATION NO. 05/2025-STATE TAX (RATE)

Imphal, the 20th January, 2025

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification number 11/2017-State Tax (Rate), of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), published in the Manipur Gazette, Extraordinary, vide number 120, dated the 29<sup>th</sup> June, 2017, namely:—

In the said notification, —

- (i) in paragraph 4 relating to Explanation, with effect from the 1st day of April, 2025,—
  - (a) clause (xxxv) shall be omitted;
  - (b) for clause (xxxvi), the following clause shall be substituted, namely:
    - "(xxxvi) "Specified premises", for a financial year, means,
      - (a) a premises from where the supplier has provided in the preceding financial year, 'hotel accommodation' service having the value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent; or
      - (b) a premises for which a registered person supplying 'hotel accommodation' service has filed a declaration, on or after the 1<sup>st</sup> of January and not later than 31<sup>st</sup> of March of the preceding financial year, declaring the said premises to be a specified premises; or
      - (c) a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises;";
- (ii) after Annexure VI, the following Annexures shall be inserted, namely: —

#### **OPT-IN DECLARATION FOR REGISTERED PERSON**

(See para 4(xxxvi))

Declaration by a registered person supplying hotel accommodation service before the jurisdictional GST authority declaring the premises to be a 'specified premises'.

Reference No			
Date: -			
<ol> <li>I/We</li></ol>	'specified premises' said declaration will continue to apply to s	for the Financial Year Il apply to the entire Financial Years	(yyyy- unciał Year also, unless
Legal Name: -			
GSTIN: -			
PAN No.			
Name of Authorized Signatory:			
Signature of Authorized Signatory:			
(Dated acknowledgment)	8		
Note:			

- 1. The above declaration, declaring the premises as a 'specified premises' for a Financial Year, shall be filed by a registered person on or after 1<sup>st</sup> of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.
- 2. The above declaration shall have to be filed separately for each premises.

## OPT-IN DECLARATION FOR PERSON APPLYING FOR REGISTRATION

(See para 4(xxxvi))

Declaration by a person applying for registration before the jurisdictional GST authority declaring the premises to be a 'specified premises'.

Reference No								
Date: -								
<ol> <li>I/We</li></ol>								
Legal Name: -								
ARN: -								
PAN No.								
Name of Authorized Signatory:								
Signature of Authorized Signatory:								
(Dated acknowledgment)								
Note: The above declaration shall have to be filed separately for each premises.								
Annexure IX								

### **OPT-OUT DECLARATION**

(See para 4(xxxvi))

Declaration by a registered supplier of hotel accommodation service before the jurisdictional GST authority declaring the premises as not a 'specified premises'.

Reference No.-

Date: -

1.	I/We	• • • • • • • • • • • • • • • • • • • •	(name	of Person)	do	hereby	declare	that	the	premises	at
• • •	(address)	shall not	be a 'sp	ecified pren	nises	' for the	Financi	al Ye	ar	(ууу	y-
уу	)										

2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises to be a 'specified premises' by filing a declaration in the format specified at Annexure VII.

Legal Name: -

GSTIN/ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

- 1. The above declaration, declaring the premises as not a 'specified premises', for a Financial Year, shall be filed on or after 1<sup>st</sup> of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.
- 2. The above declaration shall have to be filed separately for each premises.".

N. ASHOK KUMAR, Commissioner (Finance), Government of Manipur.

Note: — The principal notification No. 11/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 120, dated the 29<sup>th</sup> June, 2017 and last amended *vide* Notification No. 07/2024- State Tax (Rate) published in the Manipur gazette *vide* number 191, dated the 10<sup>th</sup> October, 2024.