

**MANIPUR**



**GAZETTE**

**EXTRAORDINARY  
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Imphal, Monday, January 20, 2025

(Pausa 30, 1946)

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

**NOTIFICATION NO. 07/2025-STATE TAX (RATE)**

Imphal, the 20<sup>th</sup> January, 2025

**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 number 13/2017- State Tax (Rate), of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29<sup>th</sup> June, 2017, namely: —

In the said notification, in the Table,-

(A) against serial number 4, in column (3), after the words “Any person”, the words “other than a body corporate” shall be inserted.

(B) against serial number 5AB, in column (4), after the words “Any registered person”, the words “other than a person who has opted to pay tax under composition levy” shall be inserted.

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

**Note: —** The principal notification No. 13/2017- State Tax (Rate) was published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29<sup>th</sup> June, 2017 and was last amended *vide* Notification No. 09/2024 - State Tax (Rate) published in the Manipur gazette, Extraordinary, *vide* number 193, dated the 10<sup>th</sup> October, 2024.