


MANIPUR GAZETTE

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. 486

Imphal, Thursday, March 2, 2023

(Phalguna 11, 1944)

GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 01/2023-STATE TAX (RATE)

Imphal, the 1st March, 2023

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-sections (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 amendments further to amend the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 12/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 121, dated the 29th June, 2017, namely:—

In the said notification, in paragraph 3, in the Explanation, after clause (iv), the following clause shall be inserted, namely: -

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as an educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

2. This notification shall come into force with effect from the 01st March, 2023.

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

Note: The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 12/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 121, dated the 29th June, 2017 and last amended *vide* Notification No. 15/2022 -State Tax (Rate), dated the 2nd January, 2023 published in the official gazette *vide* number 422, dated the 2nd January, 2023.