

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 487

Imphal, Thursday, March 2, 2023

(Phalguna 11, 1944)

GOVERNMENT OF MANIPUR SECRETARIAT : FINANCE DEPARTMENT (EXPENDITURE SECTION)

NOTIFICATION NO. 02/2023-STATE TAX (RATE)

Imphal, the 1st March, 2023

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 of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29th June, 2017, namely: -

In the said notification, in the Explanation, in clause (h), for the words "and State Legislatures" the words ", State Legislatures, Courts and Tribunals" shall be substituted.

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 No. 13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29th June, 2017 and was last amended vide Notification No. 05/2022 - State Tax (Rate), dated the 18th July, 2022 published in the official gazette vide number 180, dated the 18th July, 2022.