


MANIPUR GAZETTE

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Imphal, Monday, July 15, 2024

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

NOTIFICATION NO. 03/2024-STATE TAX (RATE)

Imphal, the 15th July, 2024

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (1) of section 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, 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 of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 2/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 111, dated the 29th June, 2017, namely:-

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely: -

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”

2. This notification shall come into force on the 15th day of July, 2024.

DR. VINEET JOSHI,
Chief Secretary (Finance),
Government of Manipur.

Note: - The principal notification No. 2/2017- State Tax (Rate), dated the 28th June, 2017, was published in the Manipur Gazette, Extraordinary, *vide* number 111, dated the 29th June, 2017, and was last amended by notification No. 18/2023-State Tax (Rate) dated the 20th October, 2023 published in the Manipur Gazette, Extraordinary, *vide* number 161, dated the 23rd October, 2023.