

GAZETTE

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Imphal, Tuesday, April 4, 2023

(Chaitra 14, 1945)

GOVERNMENT OF MANIPUR SECRETARIAT : FINANCE DEPARTMENT (EXPENDITURE SECTION)

NOTIFICATION NO. 06/2023-STATE TAX

Imphal, the 4th April, 2023

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by section 128 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the Act, which is in excess of five hundred rupees for the registered persons who fail to furnish the final return in **FORM GSTR-10** by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.

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

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