


MANIPUR **GAZETTE**
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Imphal, Tuesday, April 4, 2023

(Chaitra 14, 1945)

GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 07/2023—STATE TAX

Imphal, the 4th April, 2023

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by section 168A of the Manipur Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017) and in partial modification of the notifications of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 17/2020 - State Tax, dated the 20th May, 2020, published in the Manipur Gazette, Extraordinary, *vide* number 26, dated the 21st May, 2020 and No. 07/2021 - State Tax, dated the 3rd May, 2021, published in the Manipur Gazette, Extraordinary, *vide* number 40, dated the 3rd May, 2021 and No. 09/2022-State Tax, dated the 7th July, 2022, published in the Manipur Gazette, Extraordinary, *vide* number 159, dated the 7th July, 2022, the Government, on the recommendations of the Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:—

- (i) for the financial year 2017-18, up to the 31st day of December, 2023;
- (ii) for the financial year 2018-19, up to the 31st day of March, 2024;
- (iii) for the financial year 2019-20, up to the 30th day of June, 2024.

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