

## EXTRAORDINARY PUBLISHED BY AUTHORITY

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(Jyaistha 18, 1944)

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

## NOTIFICATION NO. 06/2022-STATE TAX

Imphal, the 8th June, 2022

**No. TAX/4(53)/GST-NOTN/2016:**— In exercise of the powers conferred by subsection (1) of section 50 read with section 148 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the Government, on the recommendations of the Council, hereby notifies the rate of interest per annum to be 'Nil', for the class of registered persons mentioned in column (2) of the Table given below, who were required to furnish the statement in **FORM GSTR-8**, but failed to furnish the said statement for the months mentioned in the corresponding entry in column (3) of the said Table by the due date, for the period mentioned in the corresponding entry in column (4) of the said Table, namely:—

## TABLE

| SI. | Class of registered persons   | Months         | Period for which                                |
|-----|---|----------------|---|
| No. | ,   |                | interest is to be Nil                           |
|     |   |                |   |
|     |   |                |   |
| (1) | (2)   | (3)            | (4)   |
| 1.  | Electronic commerce operators   | December, 2020 | From the date of                                |
| 1   | having the following Goods and  |                | depositing the tax                              |
|     | Services Tax Identification Numbers                                       |                | collected under sub-                            |
| ĺ   | who could not file the statement  |                | section (1) of section                          |
|     | under sub-section (4) of section 52                                       |                | 52 of the said Act in the                       |
|     | of the said Act, for the month of   |                | electronic cash ledger                          |
|     | December, 2020, by the due-date,<br>due to technical glitch on the portal |                | till the date of filing of statement under sub- |
|     | but had deposited the tax collected                                       |                | section (4) of section                          |
|     | under sub-section (1) of section 52                                       |                | 52.   |
|     | for the said month in the electronic                                      |                | 32.   |
|     | cash ledger, namely :-  |                |   |
|     | ,                                   |                | -   |
|     | 1. 02AACCF0683K1C4  |                |   |
|     | 2. 03AAECC3074B1CN  |                |   |
|     | 3. 04AACCF0683K1C0  |                |   |
|     | 4. 06AAKCA6148C1C6  |                |   |
|     | 5. 07AABCB3428P1CS  |                |   |
|     | 6. 07AACCO1714E1C8  |                |   |
|     | 7. 07AADCI2004E1CK  |                |   |
|     | 8. 08AAACZ8318D1CL  |                |   |
|     | 9. 08AABCB3428P1CQ  |                |   |
|     | 10. 08AACCO1714E1C6   |                |   |
|     | 11. 08AAHCM4763C1CS   |                |   |

|    | 12. 09AABCB3428P1CO                 |                  |                      |
|----|-------------------------------------|------------------|----------------------|
|    | 13. 09AABCT1559M1C8                 |                  |                      |
|    | 14. 19AABCR4726Q1C2                 |                  |                      |
|    | 15. 19AABCT1559M1C7                 |                  |                      |
|    | 16. 21AACCF0683K1C4                 |                  |                      |
| 1  | 17. 23AABCB3428P1CY                 |                  |                      |
|    | 18. 27AAACZ8318D1CL                 | '                |                      |
|    | 19. 32AAECC3074B1CM                 |                  |                      |
|    | 20. 33AACCO1714E1CD                 |                  |                      |
|    | 21. 03AACCF0683K1C2                 |                  |                      |
|    | 22. 06AAHCM7396M1C0                 |                  |                      |
|    |                                     |                  |                      |
|    | 23. 07AAACZ8318D1CN                 |                  |                      |
|    | 24. 07AADCD4946L1CN                 | -                |                      |
|    | 25. 07AAECC3074B1CF                 |                  |                      |
|    | 26. 07AAKCA6148C1C4                 |                  |                      |
|    | 27. 08AAECM9636P1CY                 |                  |                      |
|    | 28. 08AAKCA6148C1C2                 |                  |                      |
|    | 29. 09AAECC3074B1CB                 | -                |                      |
|    | 30. 10AACCF0683K1C7                 |                  |                      |
|    | 31. 10AAICA3918J1C8                 |                  |                      |
|    | 32. 19AADCD4946L1CI                 |                  |                      |
|    | 33. 23AADCD4946L1CT                 |                  | -                    |
|    | 34. 24AAHCM4763C1CY                 |                  |                      |
|    | 35. 27AABCB3428P1CQ                 |                  |                      |
|    | 36. 32AACCF0683K1C1                 |                  |                      |
|    | 37. 36AAACZ8318D1CM                 |                  |                      |
|    | 38. 29AAFCD0915M1CS                 |                  |                      |
|    | 39. 03AAICA3918J1C3                 |                  |                      |
|    | 40. 06AACCF0683K1CW                 |                  |                      |
|    | 41. 08AACCF0683K1CS                 |                  |                      |
|    | 42. 09AADCD4946L1CJ                 |                  |                      |
| İ  | 43. 19AACCF0683K1CP                 |                  | . *                  |
| 1  | 44. 19AAICA3918J1CO                 |                  |                      |
| -  | 45. 24AACCO1714E1CC                 |                  |                      |
|    | 46. 27AADCD4946L1CL                 |                  |                      |
|    | 47. 29AACCF0683K1CO                 |                  |                      |
|    | 48. 29AADCD4946L1CH                 |                  |                      |
|    | 49. 33AACCF0683K1CZ                 |                  |                      |
|    | 50. 33AAICA3918J1C0                 |                  |                      |
|    | 51. 36AADCD4946L1CM                 |                  |                      |
|    | 52. 36AAICA3918J1CU                 |                  |                      |
|    |                                     |                  |                      |
|    | 53. 09AACCF0683K1CQ                 |                  |                      |
|    | 54. 09AAICA3918J1CR                 |                  |                      |
|    | 55. 08AAICA3918J1CT                 |                  | . ,                  |
|    | 56. 24AAICA3918J1CZ                 |                  |                      |
|    | 57. 27AAICA3918J1CT                 |                  |                      |
|    | 58. 24AACCF0683K1CY                 |                  |                      |
|    | 59. 07AACCF0683K1CU                 |                  |                      |
|    | 60. 07AAICA3918J1CV                 |                  |                      |
| 2. | Electronic commerce operators       | September, 2020, | From the date of     |
|    | having the following Goods and      | October, 2020,   | depositing the tax   |
|    | Services Tax Identification Numbers | November, 2020,  | collected under sub- |
|    |                                     |                  |                      |

| who could not file the statement under sub-section (4) of section 52 of the said Act for the months mentioned in column (3), by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said months in the electronic cash ledger:— | December, 2020<br>and January,<br>2021. | section (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under subsection (4) of section 52. |
|---|---|--|
| 1. 06AAHCP1178L1CF 2. 07AAHCP1178L1CD 3. 19AAHCP1178L1C8 4. 24AAHCP1178L1CH 5. 27AAHCP1178L1CB 6. 29AAHCP1178L1C7   |   |  |
| 7. 32AAHCP1178L1CK 8. 33AAHCP1178L1CI 9. 36AAHCP1178L1CC 10. 07AADCM5146R1C8 11. 27AADCM5146R1C6 12. 29AADCM5146R1C2  |   |  |

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