


MANIPUR GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 98

Imphal, Friday, August 25, 2023

(Bhadra 3, 1945)

GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES

NOTIFICATION NO. 12/2023-STATE TAX (D)

Imphal, the 25th August, 2023

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by the proviso to sub-section (1) of section 37 read with section 168 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 13/2020 – State Tax (D), dated the 12th November, 2020 published in the Manipur Gazette, Extraordinary *vide* number 257, dated the 13th November, 2020, namely: —

In the said notification, in the fourth proviso: —

- (i) for the words, letter and figure “tax periods April 2023, May 2023 and June 2023”, the words, letter and figure “tax periods April 2023, May 2023, June 2023 and July 2023” shall be substituted;
- (ii) for the words, letters and figure “thirty-first day of July, 2023”, the words, letter and figure “twenty-fifth day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of July, 2023.

MERCINA R. PANMEI,
Commissioner of Taxes,
Manipur.

Note: The principal notification No. 13/2020 – State Tax (D), dated the 12th November, 2020 was published in the Manipur Gazette, Extraordinary, *vide* number 257, dated 13th November, 2020 and was last amended *vide* notification No. 07/2023-State Tax (D), dated the 17th July, 2023 published *vide* number 58, dated the 21st July, 2023.