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**GOVERNMENT OF MANIPUR  
DEPARTMENT OF TAXES**

**NOTIFICATION NO. 01/2024-STATE TAX(D)**

Imphal, the 12th April, 2024

**No. TAX/4(53)/GST-NOTN/2016:** — In exercise of the powers conferred by the second 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 in the Secretariat: Finance Department (Expenditure Section), No. 13/2020 – State Tax (D), dated the 12<sup>th</sup> November, 2020, published in the Manipur Gazette, Extraordinary vide number 257, dated the 13<sup>th</sup> November, 2020, namely: –

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely: -

“Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, other than the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period March, 2024, shall be extended till the twelfth day of April, 2024.”

2. This notification shall be deemed to have come into force with effect from the 11<sup>th</sup> day of April, 2024.

MERCINA R. PANMEI,  
Commissioner of Taxes, Manipur.

**Note:** The principal notification No. 13/2020 – State Tax (D), dated the 11<sup>th</sup> November, 2020 was published in the Manipur Gazette, Extraordinary, vide number 257, dated the 13<sup>th</sup> November, 2020 and was last amended by notification No. 12/2023 – State Tax (D), dated the 25<sup>th</sup> August 2023, published in the Manipur Gazette, Extraordinary vide number 98, dated the 25<sup>th</sup> August 2023.

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