


MANIPUR GAZETTE
सत्यमेव जयते

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GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 15/2017-State Tax (Rate)
Imphal, the 28th June, 2017

No. 5/19/2017-FD(TAX) - In exercise of the powers conferred by sub-section (3) of section 54 of the Manipur Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on the recommendations of the Council hereby notifies that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Manipur Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Manipur Goods and Services Tax Act.

2. This notification shall come into force with effect from the 1st day of July, 2017.

VIVEK KUMAR DEWANGAN,
Commissioner (Finance),
Government of Manipur.