

# MANIPUR



# GAZETTE

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GOVERNMENT OF MANIPUR  
SECRETARIAT : FINANCE DEPARTMENT  
(EXPENDITURE SECTION)

Notification No. 15/2018-State Tax (Rate)

Imphal, the 26th July, 2018

**No. Tax/4(53)/GST-NOTN/2016:-** In exercise of the powers conferred by sub-section (3) of section 9 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No.13/2017 – State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of Manipur, Extraordinary, vide number 122, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, -

(i) in the Table, after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs).	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory.”;

(ii) in the Explanation, after clause (f), the following clause shall be inserted, namely: -

‘(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.’.

2. This notification shall come into force with effect from 27<sup>th</sup> of July, 2018.

V. VUMLUNMANG  
Principal Secretary (Finance)  
Government of Manipur.

Note: -The principal notification No. 13/2017 - State Tax (Rate), dated 28<sup>th</sup> June, 2017, published in the Gazette of Manipur, Extraordinary, *vide* number 122, dated the 29<sup>th</sup> June, 2017 and was last amended by notification No. 3/2018-State Tax (Rate), dated the 25<sup>th</sup> January, 2018 published in the Gazette of Manipur, Extraordinary, *vide* number 583, dated the 9<sup>th</sup> February, 2018.