GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE SECTION
(Expenditure Section)

Notification No. 20/2017-State Tax (Rate)
Imphal, the 22nd August, 2017

No. 5/19/2017-FD(TAX): In exercise of the powers conferred by sub-section (5) 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 amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 17/2017-State Tax (Rate), dated the 28th June, 2017 vide number 5/19/2017-FD(TAX) published in the Gazette of Manipur, Extraordinary, vide number 126 dated the 29th June, 2017, namely:-

In the said notification, in the first paragraph, after clause (i) the following clause shall be inserted, namely:-

“(iii) services by way of house-keeping, such as plumbing, carpentering etc. except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Manipur Goods and Services Tax Act.”

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

Note:- The principal notification was published in the Gazette of Manipur, Extraordinary, No. 126, dated the 29th June, 2017. (i) vide notification No. 17/2017-State Tax (Rate) of Secretariat: Finance Department No. 5/10/2017-FD(TAX), dated the 28th June, 2017.