


MANIPUR GAZETTE

EXTRAORDINARY
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(Sravana 11, 1940)

GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 20/2018-State Tax (Rate)

Imphal, the 26th July, 2018

No. Tax/4(53)/GST-NOTN/2016:- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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.5/2017 – State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Manipur, Extraordinary, *vide* number 114, dated the 29th June, 2017, namely:-

In the said notification, in the opening paragraph the following proviso shall be inserted, namely:-

“*Provided that,-*

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
- (ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”.

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

Note:- The principal notification No. 5/2017 - State Tax (Rate), dated 28th June, 2017, published in the Gazette of Manipur, Extraordinary, *vide* number 114, dated the 29th June, 2017 and was last amended by notification No. 44/2017-State Tax (Rate), dated the 14th November, 2018 published in the Gazette of Manipur, Extraordinary, *vide* number 438, dated the 17th November, 2018.