

**GOVERNMENT OF MANIPUR  
DEPARTMENT OF TAXES**

**Notification No. 08/2020- State Tax (D)**

**Imphal, the 25<sup>th</sup> June, 2020**

**No. TAX/4(53)/GST-NOTN/2016:-** In exercise of the powers conferred by section 168 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), read with sub-rule (5) of rule 61 of the Manipur Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Manipur, Department of Taxes, No. 05/2020 – State Tax (D), dated the 26<sup>th</sup> March, 2020, published in the Gazette of Manipur, Extraordinary, vide number 459, dated the 28<sup>th</sup> March, 2020, namely:-

In the said notification, in the first paragraph, after the fifth proviso, the following provisos shall be inserted, namely: –

“Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, the return in **FORM GSTR-3B** of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 1<sup>st</sup> day of October, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, **Manipur**, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, the return in **FORM GSTR-3B** of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 3<sup>rd</sup> day of October, 2020.”.

  
**(Neilenthang Telien)**  
(i/c) Commissioner of Taxes  
Manipur

Note: The principal notification number 05/2020 – State Tax (D), dated the 26<sup>th</sup> March, 2020, published in the Gazette of Manipur, Extraordinary, vide number 459, dated the 28<sup>th</sup> March, 2020, and was last amended *vide* notification No. 06/2020 - State Tax, dated the 6<sup>th</sup> April, 2020, published *vide* Manipur Gazette Extraordinary number 6, dated the 7<sup>th</sup> April, 2020.

Copy to:

1. Additional Chief Secretary (Finance), Government of Manipur
2. Commissioner, Central GST Imphal
3. Addl. Commissioner of Taxes, Manipur
4. All Joint Commissioner of Taxes, Manipur
5. All Asst. Commissioner of Taxes, Manipur
6. Director, Printing and Stationery, Govt. of Manipur. He is requested kindly to publish the above notification in the Extraordinary Issue of the Manipur Gazette immediately and supply 10 (ten) copies to this Commissionerate after publication
7. All Superintendents of Taxes, Manipur
8. Guard file.