

**GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES**

Notification No. 9/2019 – State Tax (D)

Imphal, the 27th December, 2019

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 amendment in notification of the Government of Manipur in the Department of Taxes, No. 06/2019 – State Tax (D), dated the 10th October, 2019, published in the Manipur Gazette, Extraordinary, vide number 243, dated the 14th October, 2019, namely:–

In the first paragraph of the said notification, after the second proviso, the following proviso shall be inserted, namely: –

“Provided also that the return in **FORM GSTR-3B** of the said rules for the month of November, 2019 for registered persons whose principal place of business is in the State of Assam, Manipur, Meghalaya or Tripura, shall be furnished electronically through the common portal, on or before the 31st December, 2019.”

2. This notification shall be deemed to have come into force with effect from the 23rd day of December, 2019.


(Thari Sitkil)

i/c Commissioner of Taxes
Manipur

Copy to:

1. Principal Secy. (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. Deputy. 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.

Note: The principal notification No. 06/2019 – State Tax (D), dated the 10th October, 2019, published in the Manipur Gazette, Extraordinary, vide number 243, dated the 14th October, 2019 and was last amended by notification No. 8/2019 – State Tax (D), dated the 23rd December, 2019, published in the Manipur Gazette, Extraordinary, vide number _____, dated the _____th December, 2019.