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# MANIPUR GAZETTE



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Imphal, Thursday, January 3, 2019

(Pausa 13, 1940)

GOVERNMENT OF MANIPUR  
SECRETARIAT : FINANCE DEPARTMENT  
(EXPENDITURE SECTION)

Notification No. 30/2018-State Tax (Rate)

Imphal, the 01st January, 2019

No. TAX/4(53)/GST-NOTN/2016:- In exercise of the powers conferred by sub-section (3) of section 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 11/2017-State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Manipur, Extraordinary, vide number 120, dated the 29th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

*“Explanation 2.-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.*

2. The existing *Explanation* in the above item shall be renumbered as *Explanation 1*.
3. This notification shall come into force on the 1<sup>st</sup> day of January, 2019.

RAKESH RANJAN,  
Principal Secretary (Finance),  
Government of Manipur.

Note: -The principal notification No. 11/2017 - State Tax(Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of Manipur, Extraordinary, vide number 120, dated the 29<sup>th</sup> June, 2017 and was last amended by notification No. 17/2018-State Tax (Rate), dated the 26<sup>th</sup> July, 2018 vide number 137, dated the 2<sup>nd</sup> August, 2018.

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