GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 15/2018-State Tax

Imphal, 4th September, 2018

No. TAX/4(53)/GST-NOTN/2016:- In exercise of the powers conferred by section 128 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, hereby waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers:-

(i) the registered persons whose return in **FORM GSTR-3B** of the Manipur Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;

(ii) the registered persons who have filed the return in **FORM GSTR-4** of the Manipur Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;

(iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in **FORM GSTR-6** of the Manipur Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

Rakesh Ranjan
Principal Secretary (Finance)
Government of Manipur.