

**GOVERNMENT OF MANIPUR  
SECRETARIAT: FINANCE DEPARTMENT  
(EXPENDITURE SECTION)**

**Notification No. 8/2019- State Tax (Rate)**

Imphal, the 29<sup>th</sup> March, 2019

**No. TAX/4(53)/GST-NOTN/2016:-** In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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.1/2017-State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 110, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)
“452Q	Any chapter	<p>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section 4 of section 9 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), as prescribed in notification No. 7/2019- State Tax (Rate), dated 29<sup>th</sup> March, 2019, published in Manipur Gazette of India vide No. , dated 29<sup>th</sup> March, 2019</p> <p><i>Explanation.</i> For the purpose of this entry,–</p> <p>(i) the term “promoter” shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p> <p>(iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(iv) “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.</p>

		(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.
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2. This notification shall come into force with effect from the 1<sup>st</sup> of April, 2019.



**Rakesh Ranjan**  
Principal Secretary (Finance)  
Government of Manipur

Note: - The principal notification No.1/2017-State Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Manipur Gazette, Extraordinary, vide number 110, dated the 29<sup>th</sup> June, 2017 and last amended by notification No. 24/2018 - State Tax (Rate), dated the 31<sup>st</sup> December, 2018, published in the Manipur Gazette, Extraordinary, vide number 377, dated the 3<sup>rd</sup> January, 2019.