

MANIPUR



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 127

Imphal, Friday, July 27, 2018

(Sravana 5, 1940)

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

NOTIFICATION NO. 12/2018-STATE TAX (RATE)

Imphal, the 29th June, 2018

No. Tax/4(53)/GST-NOTN/2016: In exercise of the powers conferred by sub-section (1) of section 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the Government of Manipur, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 8/2017-State Tax (Rate), dated the 28th June, 2017 published in the Gazette of Manipur, Extraordinary, vide number 117, dated the 29th June, 2017, and last amended vide notification No. 10/2018-State Tax (Rate), dated the 23rd March, 2018, namely:-

In the said notification, for the figures, letters and words "30th day of June, 2018", the figures, letters and words "30th day of September, 2018" shall be substituted.

V. VUMLUNMANG,
Principal Secretary (Finance),
Government of Manipur.

Note:—The principal notification No. 8/2017-State Tax (Rate), dated the 28th June, 2017 Government of Manipur, Secretariat: Finance Department (Expenditure Section), published in the Gazette of Manipur, Extraordinary, vide number 117, dated the 29th June, 2017, and last amended vide notification No. 10/2018-State Tax (Rate), dated the 23rd March, 2018.

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Imphal, Friday, July 27, 2018

(Sravana 5, 1940)

GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 7/2018-STATE TAX (RULES)

Imphal, the 6th July, 2018

No. 5/10/2017-FD(TAX): In exercise of the powers conferred by section 164 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the Government of Manipur hereby makes the following rules further to amend the Manipur Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Manipur Goods and Services Tax (Seventh Amendment) Rules, 2018.
- (2) They shall be deemed to have come into force with effect from the 12th day of June, 2018.
2. In the Manipur Goods and Services Tax rules, 2017,-
 - (i) in rule 125, for the words "Additional Director General of Safeguards" the words "Directorate General of Anti-profiteering" shall be substituted;
 - (ii) in rule 129, for the words "Director General of Safeguards", wherever they occur, the words "Director General of Anti-profiteering" shall be substituted;
 - (iii) in rule 130, in sub-rule (2), for the words "Director General of Safeguards", at both places where they occur, the words "Director General of Anti-profiteering" shall be substituted;
 - (iv) in rule 131, for the words "Director General of Safeguards", the words "Director General of Anti-profiteering" shall be substituted;
 - (v) in rule 132, in sub-rule (1), for the words "Director General of Safeguards", the words "Director General of Anti-profiteering" shall be substituted;
 - (vi) in rule 133, for the words "Director General of Safeguards", wherever they occur, the words "Director General of Anti-profiteering" shall be substituted.

V. VUMLUNMANG,
Principal Secretary (Finance),
Government of Manipur

Note:—The principal rules were published in the Gazette of Manipur, Extraordinary, vide notification No. 5/10/2017-FD(TAX), dated the 22nd June, 2017, published vide number 109, dated the 28th June, 2017 and last amended vide notification No. 6/2018-State Tax (Rules), dated 19th June, 2018.

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No. 129

Imphal, Friday, July 27, 2018

(Sravana 5, 1940)

GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES

NOTIFICATION NO. 2/2017-STATE TAX

Imphal, the 2nd July, 2018

No. Tax/4(53)/GST-NOTN/2016: In exercise of the power conferred by section 3 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the Governor of Manipur hereby pleased to appoint the Commissioner of Taxes, Manipur, the Additional Commissioner of Taxes, the Joint Commissioners of Taxes, the Deputy Commissioner of Taxes, the Assistant Commissioners of Taxes, the Superintendents of Taxes and the Inspectors of Taxes respectively for carrying out the purposes of this Act with their jurisdiction over the areas mentioned in the table below, as required under sub-section (2) of section 4 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017):-

Sl. No.	Officers	Headquarters	Areas in which power are to be exercised
(1)	(2)	(3)	(4)
1.	Commissioner of Taxes	Imphal West	State of Manipur
2.	Additional Commissioners of Taxes	Imphal West	State of Manipur
3.	Joint Commissioner of Taxes	Imphal West	State of Manipur
4.	Deputy Commissioner of Taxes	Imphal West	State of Manipur
5.	Assistant Commissioners of Taxes	Imphal West	State of Manipur
6.	Superintendent of Taxes and Inspector of Taxes, Zone-1, Thangal Bazar-1	Imphal West	Subject to such conditions as may be specified, have jurisdiction over the whole of the State or over such local areas as Commissioner of Taxes may, by order, specify under section 4(2) of the Manipur Goods and Services Tax Act, 2017.
7.	Superintendent of Taxes and Inspector of Taxes, Zone-2, Thangal Bazar-2	Imphal West	
8.	Superintendent of Taxes and Inspector of Taxes, Zone-3, Thangal Bazar-3	Imphal West	

(1)	(2)	(3)	(4)
9.	Superintendent of Taxes and Inspector of Taxes, Zone-4, Thangal Bazar-4 & B.T. Road	Imphal West	
10.	Superintendent of Taxes and Inspector of Taxes, Zone-5, Thangal Bazar-5	Imphal West	
11.	Superintendent of Taxes and Inspector of Taxes, Zone-6, Paona Bazar-1	Imphal West	
12.	Superintendent of Taxes and Inspector of Taxes, Zone-7, Paona Bazar-2	Imphal West	
13.	Superintendent of Taxes and Inspector of Taxes, Zone-8, Imphal East, Thoubal & Kakching Districts	Imphal West	
14.	Superintendent of Taxes and Inspector of Taxes, Zone-9-1, Imphal West-1 & Bishenpur Districts	Imphal West	
15.	Superintendent of Taxes and Inspector of Taxes, Zone-9-2, Imphal West-2, Ukhrul & Kamjong Districts	Churachandpur District	
16.	Superintendent of Taxes and Inspector of Taxes, Zone-10, Churachandpur and Pherzawl Districts	Churachandpur District	
17.	Superintendent of Taxes and Inspector of Taxes, Zone-11, Senapati & Kangpokpi Districts	Imphal West	
18.	Superintendent of Taxes and Inspector of Taxes, Zone-12, Chandel & Tengnoupal Districts	Moreh	
19.	Superintendent of Taxes and Inspector of Taxes, Zone-13, Jiribam, Noney & Tamenglong Districts	Imphal West	
20.	Superintendent of Taxes and Inspector of Taxes, Work Contracts	Imphal West	

V. VUMLUNMANG,
Principal Secretary (Finance),
Government of Manipur.

MANIPUR



GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 167

Imphal, Friday, August 24, 2018

(Bhadra 2, 1940)

GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 13/2018-STATE TAX (RATE)

Imphal, the 6th August, 2018

No. 5/10/2017-FD(TAX): In exercise of the powers conferred by section 148 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) the State Government, on the recommendations of the Council, hereby specifies the persons who did not file the complete **FORM GST REG-26** of the Manipur Goods and Services Tax Rules, 2017 but received only a provisional Identification Number (PID) (hereinafter referred to as "such taxpayers") till the 31st December, 2017 may now apply for Goods and Services Tax Identification Number (GSTIN).

2. The special procedure to be followed for registration of such taxpayers is as detailed below:-
- (i) The details as per the Table below should be furnished by such taxpayers to the jurisdictional nodal officer of the Central Government or State Government on or before the 31st August, 2018.

TABLE

1.	Provisional ID	
2.	Registration Number under the earlier law (Taxpayer Identification Number (TIN)/Central Excise/Service Tax Registration number)	
3.	Date on which token was shared for the first time	
4.	Whether activated part A of the aforesaid FORM GST REG-26	Yes/No
5.	Contact details of the taxpayer	
5a.	Email id	
5b.	Mobile	
6.	Reason for not migrating in the system	
7.	Jurisdiction of Officer who is sending the request	

- (ii) On receipt of an e-mail from the Goods and Services Tax Network (GSTN), such taxpayers should apply for registration by logging onto <https://www.gst.gov.in> in the "Services" tab and filling up the application in **FORM GST REG-01** of the Manipur Goods and Services Tax Rules, 2017.
 - (iii) After due approval of the application by the proper officer, such taxpayers will receive an email GSTIN mentioning the Application Reference Number (ARN), a new GSTIN and a new access token.
 - (iv) Upon receipt, such taxpayers are required to furnish the following details to GSTN by e-mail, on or before the 30th September, 2018, to migration@gstn.org.in :-
 - (a) New GSTIN;
 - (b) Access Token for new GSTIN;
 - (c) ARN of new application;
 - (d) Old GSTIN (PID).
 - (v) Upon receipt of the above information from such taxpayers, GSTN shall complete the process of mapping the new GSTIN to the old GSTIN and inform such taxpayers.
 - (vi) Such taxpayers are required to log onto the common portal www.gstn.gov.in using the old GSTIN as "First Time Login" for generation of the Registration Certificate.
3. Such taxpayers shall be deemed to have been registered with effect from the 1st July, 2017.

V. VUMLUNMANG,
Principal Secretary (Finance),
Government of Manipur.

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EXTRAORDINARY
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No. 169

Imphal, Friday, August 24, 2018

(Bhadra 2, 1940)

GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES

NOTIFICATION NO. 6/2018-STATE TAX (D)

Imphal, the 21st August, 2018

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, the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Manipur, Department of Taxes, No. 34/2018-State Tax (D), dated the 10th August, 2018, namely:-

In the first paragraph of the said notification, the following proviso shall be inserted, namely:-

"Provided that the return in FORM GSTR-3B for the month of July, 2018 shall be furnished electronically through the common portal, on or before the 24th August, 2018".

MERCINA R. PANMEI,
Commissioner of Taxes, Manipur.

MANIPUR



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 168

Imphal, Friday, August 24, 2018

(Bhadra 2, 1940)

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

NOTIFICATION NO. 22/2018-STATE TAX (RATE)

Imphal, the 6th August, 2018

No. 5/10/2017-FD(TAX): In exercise of the powers conferred by sub-section (1) of section 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) the State Government, on being satisfied that it is necessary in the public interest so to do on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Manipur, Secretariat: Finance Deptt. (Expenditure Section), No. 8/2017 –State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Manipur, Extraordinary, vide number 117, dated the 29th June, 2017, last amended vide notification No. 12/2018–State Tax (Rate), dated the 29th June, 2018, published in the Gazette of Manipur, Extraordinary, vide number 127, dated the 27th July, 2018, namely:-

In the said notification, for the figures, letters and words "30th" day of September, 2018", the figures, letters and words "30th" day of September, 2019" shall be substituted.

V. VUMLUNMANG,
Principal Secretary (Finance),
Government of Manipur.

Note:-The principal notification No. 8/2017–State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Manipur, Extraordinary, vide number 117, dated the 29th June, 2017, last amended vide notification No. 12/2018–State Tax (Rate), dated the 29th June, 2018 published in the Gazette of Manipur, vide number 127, dated the 27th July, 2018.

MANIPUR



GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 186

Imphal, Thursday, August 30, 2018

(Bhadra 8, 1940)

GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 14/2018-STATE TAX

Imphal, the 10th August, 2018

No. 5/10/2017-FD(TAX): In exercise of the powers conferred by section 148 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 of the Manipur Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1.	July-September, 2018	31 st October, 2018
2.	October-December, 2018	31 st January, 2019
3.	January-March, 2019	30 th April, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2018 to March, 2019 shall be subsequently notified in the Official Gazette.

V. VUMLUNMANG,
Principal Secretary (Finance),
Government of Manipur.