

**GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES**

Notification No. 06/2020- State Tax (D)

Imphal, the 6th April, 2020

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 amendments in the notification of the Government of Manipur, Department of Taxes, No. 05/2020 – State Tax (D), dated the 26th March, 2020, published in the Manipur Gazette, Extraordinary, *vide* number , dated the 2020, namely:—

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

“Provided also that, for taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 12th day of July, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim,

Sikkim, Arunachal Pradesh, Nagaland, **Manipur**, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 14th day of July, 2020.”.



(Charchit Gaur)
Commissioner of Taxes
Manipur

Note: The principal notification number 05/2020 – State Tax (D), dated the 26th March, 2020,