

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


**Notification No. 04/2021 - State Tax (Rate)**

Imphal, the 14<sup>th</sup> June, 2021

**No. TAX/4(53)/GST-NOTN/2016:**— In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 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 amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 11/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 120, dated the 29<sup>th</sup> June, 2017, namely:-

2. In the said notification, in the Table, against serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted, namely, -

" *Provided* that during the period beginning from the 14<sup>th</sup> June, 2021 and ending with the 30<sup>th</sup> September, 2021, the state tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent."

  
**(Dr. Rajesh Kumar)**  
Chief Secretary (Finance)  
Government of Manipur

Note: -The principal notification No. 11/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 120, dated the 29<sup>th</sup> June, 2017 and was last amended by notification No. 02/2021 - State Tax (Rate), dated the 2<sup>nd</sup> June, 2021 *vide* number 48, dated the 2<sup>nd</sup> June, 2021.