

# MANIPUR GAZETTE



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GOVERNMENT OF MANIPUR  
SECRETARIAT : FINANCE SECTION  
(Expenditure Section)

Notification No. 23/2017-State Tax (Rate)  
Imphal, the 22nd August, 2017

No. 5/19/2017-FD(TAX): In exercise of the powers conferred by sub-section (3) of section 9 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 amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), Notification No. 13/2017-State Tax (Rate), dated the 28th June, 2017 *vide* number 5/19/2017-FD(TAX) published in the Gazette of Manipur, Extraordinary, *vide* number 122 dated the 29th June, 2017, namely:-

In the said notification,-

(i) in the Table, against serial number 1, in column (2), after the words and brackets "goods transport agency (GTA)" the words and figure " ,who has not paid state tax at the rate of 6%," shall be inserted;

(ii) in the Explanation, after clause (d), the following clause shall be inserted, manely:-

"(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."

VIVEK KUMAR DEWANGAN,  
Commissioner (Finance),  
Government of Manipur.

Note:- The principal notification was published in the Gazette of Manipur, Extraordinary, No. 122, dated the 29th June, 2017.  
(i) *vide* notification No. 13/2017-State Tax (Rate) of Secretariat: Finance Department No. 5/10/2017-FD(TAX), dated the 28th June, 2017.

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