

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

Removal of Difficulty
Order No. 3/2019- State Tax

Imphal, the 7th March, 2019

No. TAX/4(53)/GST-NOTN/2016:- Whereas, clause (c) of sub-section (3) of section 31 the Manipur Goods and Services Tax Act, 2017 (3 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

Now, Therefore, in exercise of the powers conferred by section 172 of the said Act, the State Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the State Goods and Services Tax (Third Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of section 31 of the said Act shall apply to a person paying tax under notification No. 2/2019 –State Tax (Rate) dated 07.03.2019 published in the Manipur Gazette, Extraordinary, vide number No. 502 , dated the 7th March, 2019.



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