

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

Notification No. 29/2019- State Tax (Rate)

Imphal, the 31st December, 2019

No. TAX/4(53)/GST-NOTN/2016:— 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 further amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29th June, 2017, namely:-

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely: -

| (1) | (2) | (3) | (4) |
|-----|---|---|---|
| "15 | Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate. | Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging state tax at the rate of 6 per cent. to the service recipient | Any body corporate located in the taxable territory." |



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

Note: -The principal notification No. 13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29th June, 2017 and was last amended by notification No. 22/2019 - State Tax (Rate), dated the 1st October, 2019 *vide* number 243-K, dated the 14th October, 2019.