

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

Notification No. 9/2019- State Tax (Rate)

Imphal, the 29th March, 2019

No. TAX/4(53)/GST-NOTN/2016:- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) (herein after referred to as the “said Act”), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No.2/2019-State Tax (Rate), dated the 7th March, 2019, published in the Manipur Gazette, Extraordinary, *vide* number 502, dated the 7th March, 2019, namely:-

In the said notification, -

(i) in the Table, in column 3, after clause 7, the following clause shall be inserted, namely: -

“8. Where any registered person who has availed of input tax credit opts to pay tax under this notification, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods as if the supply made under this notification attracts the provisions of section 18(4) of the said Act and the rules made there-under and after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.”;

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely: -

“(iii) the Manipur Goods and Services Tax Rules, 2017, as applicable to a person paying tax under section 10 of the said Act shall, *mutatis mutandis*, apply to a person paying tax under this notification.”.

2. This notification shall come into force on the 1st day of April, 2019.


Rakesh Ranjan
Principal Secretary (Finance)
Government of Manipur

Note: -The principal notification No. 02/2019 - State Tax (Rate), dated the 7th March, 2019 was published in the Manipur Gazette, Extraordinary, *vide* number 502, dated the 7th March, 2019.