

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

**Notification No. 5/2019- State Tax (Rate)**

Imphal, the 29<sup>th</sup> March, 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 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29<sup>th</sup> June, namely:-

In the said notification, -

- (i) in the Table, after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5B	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any person	Promoter.
5C	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any person	Promoter.”;

- (i) in the Explanation, after clause (h), the following clauses shall be inserted, namely: -

- “(i) The term “apartment” shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).
- (j) the term “promoter” shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).
- (k) the term “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);
- (l) “the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).
- (m) The term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.
- (n) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.”.

2. This notification shall come into force with effect from the 1<sup>st</sup> of April, 2019.



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

Note: -The principal notification No. 13/2017 - State Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29<sup>th</sup> June and was last amended by notification No. 29/2018- State Tax (Rate), dated the 31<sup>st</sup> December, 2018 *vide* number 382, dated the 3<sup>rd</sup> January, 2019.