



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

Notification No. 29/2018-State Tax (Rate)

Imphal, the 01st January, 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 Gazette of Manipur, Extraordinary, vide number 122, dated the 29th June, 2017 namely:-

In the said notification,-

(i) in the Table,-

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

(a) a Department or Establishment of the Central Government or State Government; or

(b) local authority; or

(c) Governmental agencies,

which has taken registration under the Manipur Goods and Services Tax Act, 2017 (3 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;

(b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking comp. located in the taxable territory
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.
14.	Security services (services provided by way of supply of security personnel) provided to a registered person:	Any person other than a body corporate	A registered person, located in the taxable territory.”;

<p>Provided that nothing contained in this entry shall apply to, -</p> <p>(i)(a) a Department or Establishment of the Central Government or State Government; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies; which has taken registration under the Manipur Goods and Services Tax Act, 2017 (3 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or</p> <p>(ii) a registered person paying tax under section 10 of the said Act.</p>		
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- (ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-
“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

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

RAKESH RANJAN,
Principal Secretary (Finance),
Government of Manipur.

Note: -The principal notification No. 13/2017-StateTax (Rate), dated the 28th June, 2017, published in the Gazette of Manipur, Extraordinary, vide number 122, dated the 29th June, and was last amended by notification No. 15/2018 - State Tax (Rate), dated the 26th July, 2018 vide number 135, dated the 2nd August, 2018.