

**GOVERNMENT OF MANIPUR  
DEPARTMENT OF TAXES**

**Notification No. 05/2020- State Tax (D)**

**Imphal, the 26<sup>th</sup> March, 2020**

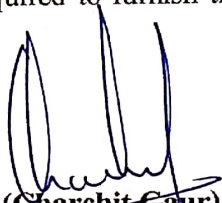
**No. TAX/4(53)/GST-NOTN/2016:**– In exercise of the powers conferred by section 168 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) (hereafter in this notification referred to as the said Act), read with sub-rule (5) of rule 61 of the Manipur Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month:

Provided that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, the return in **FORM GSTR-3B** of the said rules for the months of April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month:

Provided further that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, **Manipur**, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, the return in **FORM GSTR-3B** of the said rules for the months of April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month.

**2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B.** – Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash

ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

  
(Charchit Gaur)  
Commissioner of Taxes  
Manipur

Copy to:

1. Principal Secy. (Finance), Government of Manipur
2. Commissioner, Central GST Imphal
3. Addl. Commissioner of Taxes, Manipur
4. All Joint Commissioner of Taxes, Manipur
5. All Asst. Commissioner of Taxes, Manipur
6. Director, Printing and Stationery, Govt. of Manipur. He/She is requested kindly to publish the above notification in the Extraordinary Issue of the Manipur Gazette immediately and supply 10 (ten) copies to this Commissionerate after publication.
7. All Superintendents of Taxes, Manipur
8. Guard file.