

  
**MANIPUR GAZETTE**

E X T R A O R D I N A R Y  
P U B L I S H E D B Y A U T H O R I T Y

No. 137

Imphal, Thursday, August 2, 2018

(Sravana 11, 1940)

GOVERNMENT OF MANIPUR  
SECRETARIAT : FINANCE DEPARTMENT  
(EXPENDITURE SECTION)

Notification No. 17/2018-State Tax (Rate)

Imphal, the 26th July, 2018

**No. Tax/4(53)/GST-NOTN/2016:-**In exercise of the powers conferred by sub-section (3) of section 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No.11/2017 - State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of Manipur, Extraordinary, *vide* number 120, dated the 29<sup>th</sup> June, 2017 hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

*“Explanation. - For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”.*

2. This notification shall come into force with effect from 27<sup>th</sup> of July, 2018.

V. VUMLUNMANG  
Principal Secretary (Finance)  
Government of Manipur.

**Note:** -The principal notification No. 11/2017 - State Tax (Rate), dated 28<sup>th</sup> June, 2017, published in the Gazette of Manipur, Extraordinary, *vide* number 120, dated the 29<sup>th</sup> June, 2017 and was last amended by notification No. 1/2018-State Tax (Rate), dated the 25<sup>th</sup> January, 2018 published in the Gazette of Manipur, Extraordinary, *vide* number 581, dated the 9<sup>th</sup> February, 2018.