

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

**Notification No. 28/2019- State Tax (Rate)**

Imphal, the 31<sup>st</sup> December, 2019

**No. TAX/4(53)/GST-NOTN/2016:**— In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, 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. 12/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 121, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, against serial number 41, -

- (a) in column (3), for the figure “50”, at both the places where they occur, the figure “20” shall be substituted;
- (b) for the entry in column (5), the following entries shall be substituted, namely, -

(5)
<p>“Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:</p> <p>Provided further that the State Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard:</p> <p>Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of state tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:</p> <p>Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub- lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall <u>incorporate in the terms and conditions, the fact that the state tax was exempted on the</u></p>

long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.”.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2020.



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

Note: -The principal notification No. 12/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 121, dated the 29<sup>th</sup> June, 2017 and was last amended by notification No. 21/2019 - State Tax (Rate), dated the 1<sup>st</sup> October, 2019 *vide* number 243-J, dated the 14<sup>th</sup> October, 2019.