

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

Notification No. 03/2021 - State Tax (Rate)


Imphal, the 2nd June, 2021

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by section 148 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 in the public interest so to do, hereby makes the following amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 06/2019- State Tax (Rate), dated the 29th March, 2019, published in the Manipur Gazette, Extraordinary, *vide* number 533, dated the 30th March, 2019, namely—

In the said notification, in the first para,-

- (a) for the words "in whose case the liability to", the words "who shall" shall be substituted;
- (b) for the words "shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier.", the words "in the tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority or the date of its first occupation, whichever is earlier, falls." shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.


(Dr. Rajesh Kumar)
Chief Secretary (Finance)
Government of Manipur

Note: - The principal notification No. 06/2019- State Tax (Rate), dated the 29th March, 2019 was published in the Manipur Gazette, Extraordinary, *vide* number 533, dated the 30th March, 2019.