

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

**Notification No. 07/2020 – State Tax (Rules)**

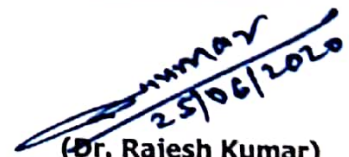
**Imphal, the 25<sup>th</sup> June, 2020**

**No. TAX/4(53)/GST-NOTN/2016:** — In exercise of the powers conferred by section 164 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 rules further to amend the Manipur Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Manipur Goods and Services Tax (Seventh Amendment) Rules, 2020.  
(2) They shall come into force with effect from the 01<sup>st</sup> day of April, 2020.
2. In the Manipur Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely: -

**"Table**

| <b>Sl. No.</b> | <b>Section under which composition levy is opted</b> | <b>Category of registered persons</b>   | <b>Rate of tax</b>  |
|----------------|--|---|---|
| <b>(1)</b>     | <b>(1A)</b>  | <b>(2)</b>  | <b>(3)</b>  |
| 1.             | Sub-sections (1) and (2) of section 10               | Manufacturers, other than manufacturers of such goods as may be notified by the Government  | half per cent. of the turnover in the State   |
| 2.             | Sub-sections (1) and (2) of section 10               | Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II   | two and a half per cent. of the turnover in the State                                 |
| 3.             | Sub-sections (1) and (2) of section 10               | Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10   | half per cent. of the turnover of taxable supplies of goods and services in the State |
| 4.             | Sub-section (2A) of section 10                       | Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10 | three per cent. of the turnover of supplies of goods and services in the State."      |

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

**Note:** The principal rules were published in the Gazette of Manipur, Extraordinary, vide notification No. 5/10/2017-FD (TAX), dated the 22<sup>nd</sup> June, 2017, published vide number 109, dated the 28<sup>th</sup> June, 2017 and last amended vide notification No. 06/2020 - State Tax (Rules), dated the 20<sup>th</sup> June, 2020, published vide Manipur Gazette Extraordinary number 72, dated the 22<sup>nd</sup> June, 2020.