

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

Notification No. 23/2019- State Tax (Rate)

Imphal, the 1st October, 2019

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, hereby makes the following amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 4/2018- State Tax (Rate), dated the 25th January, 2018, published in the Manipur Gazette, Extraordinary, *vide* number 584, dated the 9th February, 2018, namely:-

After paragraph, the following explanation shall be inserted, namely: -

“Explanation.-

Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1st April, 2019.”.

2. This notification shall come into force with effect from the 1st day of October, 2019.



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

Note: -The principal notification No. 4/2018- State Tax (Rate), dated the 25th January, 2018, published in the Manipur Gazette, Extraordinary, *vide* number 584, dated the 9th February, 2018.