

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

Notification No. 25/2019- State Tax (Rate)

Imphal, the 1st October, 2019

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (2) of section 7 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the State Governments, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called.”

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



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