

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

Notification No. 34/2020 – State Tax

Imphal, the 22nd September, 2020

No. TAX/4(53)/GST-NOTN/2016: — In exercise of the powers conferred by section 128 of the State Goods and Services Tax Act, 2017 (3 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act which is in excess of two hundred and fifty rupees, for the registered persons who fail to furnish the return in **FORM GSTR-10** by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of December, 2020.”.



22/09/2020

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