

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


Notification No. 33/2020 – 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 Manipur Goods and Services Tax Act, 2017 (3 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 20/2017- State Tax, dated the 29th December, 2017, published in the Manipur Gazette Extraordinary vide number 551, dated the 19th January, 2017, namely :-

In the said notification, after the second proviso, the following proviso shall be inserted, namely:

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“Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2019 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of October, 2020.”.


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

Note: The principal notification No. 20/2017-State Tax, dated 29th December, 2017 was published in the Manipur Extraordinary Gazette, vide number 551, dated the 19th January, 2018 and was last amended vide notification number 28/2018 – State Tax, dated the 31st December, 2018, published in the Manipur Extraordinary Gazette, vide number 375, dated the 3rd January, 2018.