

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

**Notification No. 32/2020 – State Tax**

**Imphal, the 22<sup>nd</sup> September, 2020**

**No. TAX/4(53)/GST-NOTN/2016:** — In exercise of the powers conferred by section 168A of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 17/2020-State Tax, dated the 20<sup>th</sup> May, 2020, published in the Manipur Gazette Extraordinary vide number 26, dated the 21<sup>st</sup> May, 2020, namely:-

In the said notification, in the first paragraph, in clause (i), after the first proviso, the following proviso shall be inserted, namely: -

"Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20<sup>th</sup> day of March, 2020 to the 30<sup>th</sup> day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended upto the 31<sup>st</sup> day of October, 2020."

  
24/09/2020

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

Note: The principal notification was published in the *vide* notification No. 17/2020- State Tax, dated the 20<sup>th</sup> May, 2020, published in the Manipur Gazette Extraordinary *vide* number 26, dated the 21<sup>st</sup> May, 2020, and was last amended by notification No. 31/2020 - State Tax, dated the 2<sup>nd</sup> September, 2020, published *vide* Manipur Gazette Extraordinary number 143, dated the 3<sup>rd</sup> September, 2020.