

MANIPUR



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PART II(A)

GOVERNMENT OF MANIPUR SECRETARIAT : FINANCE DEPARTMENT (EXPENDITURE SECTION)

NOTIFICATION

Imphal, the 11th June, 2012

No. 23/99-2000/FD(TAX).—In exercise of the powers conferred by section 13(3) & (4) of the Central Sales Tax Act, 1956, the State Government do hereby make the following rules to amend the Central Sales Tax (Manipur) Rules, 1957, namely:-

Central Sales Tax (Manipur) Amendment Rules, 2012.

1. **Short title and commencement:-**

- These rules may be called the Central Sales Tax (Manipur) Amendment Rules, 2012.
- These rules shall come into force with effect from the date of publication in the Official Gazette.

2. **Amendment of rule 4 :-** After sub-rule (1-A) of rule 4 of the Central Sales Tax (Manipur) Rules, 1957 the following sub-rule (1-B) shall be inserted, namely:- (1-B). Notwithstanding anything contained in these rules, a certain class or all classes of registered dealers, as may be notified, shall obtain declaration Forms prescribed under rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, issued by the Commissioner of Taxes in electronic form, in the manner and subject to the conditions as he may direct, through the official website of the Department of Taxes.

RAKESH RANJAN,
Commissioner (Finance),
Government of Manipur.