

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

Notification No. 22/2019- State Tax (Rate)

Imphal, the 1st October, 2019

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (3) of section 9 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), 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. 13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29th June, 2017, namely:-

In the said notification, in the Table, -

- (i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)
“9	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.	Music composer, photographer, artist, or the like	Music company, producer or the like, located in the taxable territory.”;

- (ii) after serial number 9 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“9A	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13	Author	Publisher located in the taxable territory: Provided that nothing contained in this entry

	<p>of the Copyright Act, 1957 relating to original literary works to a publisher.</p>	<p>shall apply where, -</p> <p>(i) the author has taken registration under the Manipur Goods and Services Tax Act, 2017 (3 of 2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay state tax on the service specified in column (2), under forward charge in accordance with Section 9 (1) of the Manipur Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Manipur Goods and Service Tax Act, 2017 (12 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option;</p> <p>(ii) the author makes a declaration, as</p>
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			prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher.”;
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(iii) after serial number 14 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“15	Services provided by way of renting of a motor vehicle provided to a body corporate.	Any person other than a body corporate, paying CGST @2.5%on renting of motor vehicles with input tax credit only of input service in the same line of business	Any body corporate located in the taxable territory.
16	Services of lending of securities under Securities Lending Scheme, 1997 (“Scheme”) of Securities and Exchange Board of India (“SEBI”), as amended.	Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI.”.

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

FORM
(9A of Table)

(Declaration to be filed by an author for exercising the option to pay tax on the “supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 *or* before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. _____

Date _____

To

(To be addressed to the jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

Declaration

1. I have taken registration under the Manipur Goods and Services Tax Act, 2017 (3 of 2017), and I hereby exercise the option to pay state tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13/2017 - State Tax (Rate), dated the 28th June, 2017, supplied by me, under forward charge in accordance with section 9 (1) of CGST Act, and to comply with all the provisions of CGST Act, 2017 (12 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;
2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature _____
Name _____
GSTIN _____

Place _____

Date _____

Annexure II

(Declaration to be made in the invoice by the author exercising the option to pay tax on the “supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge.)

Declaration (9A of Table)

I have exercised the option to pay state tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13/2017-State Tax (Rate) dated 28th June, 2017 under forward charge.



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

Note: -The principal notification No. 13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29th June, 2017, and was last amended by Notification No. 5/2019-State Tax (Rate), dated the 29th March, 2019 *vide* number 532, dated the 30th March, 2019.