

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

**Notification No. 45/2020 – State Tax**

**Imphal, the 30<sup>th</sup> November, 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), the State Government, on the recommendations of the Council, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification No.06/2020 – State Tax, dated the 23<sup>rd</sup> March, 2020, published in the Manipur Gazette, Extraordinary, vide number 450, dated the 28<sup>th</sup> March, 2020, between the period from the 1<sup>st</sup> day of December, 2020 to the 31<sup>st</sup> day of March, 2021, subject to the condition that the said person complies with the provisions of the said notification from the 01<sup>st</sup> day of April, 2021.

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*30/11/2020*

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