

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

**Notification No. 02/2021 – State Tax**

**Imphal, the 9<sup>th</sup> March, 2021**

**No. TAX/4(53)/GST-NOTN/2016:** — In exercise of the powers conferred by sub-rule (4) of rule 48 of the Manipur Goods and Services Tax Rules, 2017, the 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. 05/2020 - State Tax, dated the 23<sup>rd</sup> March, 2020 published in the Manipur Gazette, Extraordinary vide number 449, dated the 28<sup>th</sup> March, 2020, namely:-

2. In the said notification, in the first paragraph, with effect from the 1<sup>st</sup> day of April, 2021, for the words "one hundred crore rupees", the words "fifty crore rupees" shall be substituted.

  
09/03/2021

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

**Note:** The principal notification No. 05/2020 - State Tax, dated the 23<sup>rd</sup> March, 2020 was published in the Manipur Gazette, Extraordinary vide number 449, dated the 28<sup>th</sup> March, 2020 and was last amended *vide* notification No. 44/2020-State Tax, dated the 12<sup>th</sup> November, 2020, published *vide* number 264, dated the 13<sup>th</sup> November, 2020.