

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

**Notification No. 04/2020 – State Tax (Rules)**

**Imphal, the 6<sup>th</sup> April, 2020**

**No. TAX/4(53)/GST-NOTN/2016:** — In exercise of the powers conferred by section 164 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 rules further to amend the Manipur Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Manipur Goods and Services Tax (Fourth Amendment) Rules, 2020.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.


2. In the Manipur Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 31<sup>st</sup> March, 2020, in sub-rule (3) of rule 3, the following proviso shall be inserted, namely: -

“Provided that any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before 30<sup>th</sup> day of June, 2020 and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 upto the 31<sup>st</sup> day of July, 2020.”.

3. In the said rules, in sub-rule (4) of rule 36, the following proviso shall be inserted, namely:

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“Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”

  
06/04/2021  
(Dr. Rajesh Kumar)  
Addl. Chief Secretary (Finance)  
Government of Manipur

Note: The principal rules were published in the Gazette of Manipur, Extraordinary, vide notification No. 5/10/2017-FD (TAX), dated the 22<sup>nd</sup> June, 2017, published vide number 109, dated the 28<sup>th</sup> June, 2017 and last amended vide notification No. 03/2020 - State Tax (Rules), dated the 06<sup>th</sup> April, 2020 published vide Manipur Gazette Extraordinary, dated the 11<sup>th</sup> April, 2020.