

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


Notification No. 36/2020 – State Tax

Imphal, the 1st October, 2020

No. TAX/4(53)/GST-NOTN/2016: — In exercise of the powers conferred by sixth proviso to rule 46 of the Manipur Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Council, hereby makes the following amendments in notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 06/2020- State Tax, dated the 23rd March, 2020, published in the Manipur Gazette, Extraordinary vide number 450, dated the 28th March, 2020, namely: –

In the said notification, –

- (i) in the first paragraph, for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;
- (ii) in the second paragraph, for the figures, letters and words “1st day of October”, the figures, letters and words “1st day of December” shall be substituted.


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

Note: The principal notification was published in the Manipur Gazette, Extraordinary vide Notification No. 06/2020- State Tax, dated the 23rd March, 2020, published *vide* number 450, dated the 28th March, 2020.