


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

**Notification No. 01/2021 – State Tax**

**Imphal, the 26<sup>th</sup> February, 2021**

**No. TAX/4(53)/GST-NOTN/2016:** — In exercise of the powers conferred by sub-section (6D) of section 25 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 and in supersession of the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 07/2020 - State Tax, dated the 26<sup>th</sup> March, 2020 published in the Manipur Gazette, Extraordinary vide number 462, dated the 28<sup>th</sup> March, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is, —

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

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