

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


Notification No. 31/2020 – State Tax

Imphal, the 2nd September, 2020

No. TAX/4(53)/GST-NOTN/2016: — In exercise of the powers conferred by section 168A of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the State 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. 17/2020- State Tax, dated the 20th May, 2020, published in the Manipur Gazette Extraordinary vide number 26, dated the 21st May, 2020, namely:-

In the said notification, in the first paragraph, in clause (i), the following proviso shall be inserted, namely: -

"Provided that where, any time limit for completion or compliance of any action, by any authority, has been specified in, or prescribed or notified under section 171 of the said Act, which falls during the period from the 20th day of March, 2020 to the 29th day of November, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30th day of November, 2020."


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

Note: The principal notification was published in the *vide* notification No. 17/2020- State Tax, dated the 20th May, 2020, published in the Manipur Gazette Extraordinary *vide* number 26, dated the 21st may, 2020, and was last amended *vide* notification No. 24/2020 - State Tax, dated the 29th June, 2020, published *vide* Manipur Gazette Extraordinary number 94, dated the 2nd July, 2020.