

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

Notification No. 35/2020 – State Tax


Imphal, the 1st October, 2020

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 State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 05/2020- State Tax, dated the 23rd March, 2020, published in the Manipur Gazette, Extraordinary vide number 449, dated the 28th March, 2020, namely:-

In the said notification, in the first paragraph, -

(i) for the words "a financial year", the words and figures "any preceding financial year from 2017-18 onwards" shall be substituted;

(ii) after the words "goods or services or both to a registered person", the words "or for exports" shall be inserted.


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

Note: The principal notification No. 05/2020- State Tax, dated the 23rd March, 2020 was published in the Manipur Gazette, Extraordinary vide number 449, dated the 28th March, 2020 and was subsequently amended vide notification number 28/2020 – State Tax, dated the 31st July, 2020 published in the Manipur Gazette, Extraordinary vide number 116, dated the 17th August, 2020.