

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

**Notification No. 21/2020 – State Tax**

**Imphal, the 25<sup>th</sup> June, 2020**

**No. TAX/4(53)/GST-NOTN/2016:** — In exercise of the powers conferred by sub-section (1) of section 50 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) read with section 148 of the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 5/10/2017-FD (TAX), dated the 29<sup>th</sup> June, 2017, published in the Manipur Gazette *vide* number 130, dated the 29<sup>th</sup> June, 2017, namely:—

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely: —

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely: —

**Table**

S. No. (1)	Class of registered persons (2)	Rate of interest (3)	Tax period (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter till 24 <sup>th</sup> day of June, 2020	February, 2020, March 2020, April, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	Nil till the 30 <sup>th</sup> day of June, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	February, 2020
Nil till the 3 <sup>rd</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020		March, 2020	
Nil till the 6 <sup>th</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020		April, 2020	
Nil till the 12 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020		May, 2020	
Nil till the 23 <sup>rd</sup> day of September, 2020, and 9 per		June, 2020	

*[Signature]*  
25/06/2020

		cent thereafter till the 30 <sup>th</sup> day of September, 2020	
		Nil till the 27 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	July, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Nil till the 30 <sup>th</sup> day of June, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	February, 2020
		Nil till the 5 <sup>th</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	March, 2020
		Nil till the 9 <sup>th</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	April, 2020
		Nil till the 15 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	May, 2020
		Nil till the 25 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	June, 2020
		Nil till the 29 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	July, 2020.

  
 25/06/2020

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

Note: The principal Notification was published in the Gazette of Manipur, Extraordinary, vide notification No. 5/10/2017-FD (TAX), dated the 29<sup>th</sup> June, 2017, published vide number 130, dated the 29<sup>th</sup> June, 2017 and last amended vide notification No. 11/2020 - State Tax, dated the 6<sup>th</sup> April, 2020, published vide Manipur Gazette Extraordinary number 2, dated the 6<sup>th</sup> April, 2020.