

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

**Notification No. 03/2021 – State Tax (Rules)**

**Imphal, the 3<sup>rd</sup> May, 2021**

**No. TAX/4(53)/GST-NOTN/2016:** — In exercise of the powers conferred by section 164 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Manipur Goods and Services Tax Rules, 2017, namely:-

**1. Short title and commencement.** - (1) These rules may be called the Manipur Goods and Services Tax (Third Amendment) Rules, 2021.

(2) These rules shall come into force on the date of their publication in the Official Gazette.


**2. In the Manipur Goods and Services Tax Rules, 2017, —**

(i) in sub-rule (4) of rule 36, after the first proviso, the following proviso shall be inserted, namely:-

"Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in **FORM GSTR-3B** for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.";

(ii) in sub-rule (2) of rule 59, the following proviso shall be inserted, namely:-

"Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1<sup>st</sup> day of May, 2021 till the 28<sup>th</sup> day of May, 2021."

  
**(Vumlung Vualnam)**  
Principal Secretary (Finance)  
Government of Manipur

Note: The principal rules were published in the Gazette of Manipur, Extraordinary, *vide* notification No. 5/10/2017-FD (TAX), dated the 22<sup>nd</sup> June, 2017, published *vide* number 109, dated the 28<sup>th</sup> June, 2017 and last amended *vide* notification No. 02/2021 - State Tax (Rules), dated the 28<sup>th</sup> April, 2021, published *vide* Manipur Gazette Extraordinary number **32**, dated the 29<sup>th</sup> April, 2021.