

**GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES**

Notification No. 5/2019- State Tax (D)

Imphal, the 22nd August, 2019

No. TAX/4(53)/GST-NOTN/2016:– In exercise of the powers conferred by section 168 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) read with sub-rule (5) of rule 61 of the Manipur Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following amendments in notification of the Department of Taxes, Government of Manipur, No.4/2019 – State Tax (D), dated the 28th June, 2019, published in the Manipur Gazette, Extraordinary, vide number 96, dated the 1st July, 2019, namely:–

In the said notification, in the first paragraph, the following provisos shall be inserted, namely: –

“Provided that the return in **FORM GSTR-3B** of the said rules for the month of July, 2019 shall be furnished electronically through the common portal, on or before the 22nd August, 2019:

2. This notification shall come into force with effect from the 20th day of August, 2019.



(Jaspreet Kaur)
Commissioner of Taxes
Manipur

Copy to:

1. Principal Secy. (Finance), Govt. of Manipur
2. Commissioner, Central GST Imphal
3. Addl. Commissioner of Taxes, Manipur
4. All Joint Commissioner of Taxes, Manipur
5. All Asst. Commissioner of Taxes, Manipur
6. Deputy. Director, Printing and Stationery, Govt. of Manipur. He is requested kindly to publish the above notification in the Extraordinary Issue of the Manipur Gazette immediately and supply 10 (ten) copies to this Commissionerate after publication
7. All Superintendents of Taxes, Manipur
8. Guard file.

Note: - The principal notification No. 4/2019- State Tax (D), dated the 28th June, 2019 was published in the Manipur Gazette, Extraordinary, vide number 96, dated the 1st July, 2019.