

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

Notification No. 06/2020 – State Tax (Rules)

Imphal, the 20th June, 2020

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: -

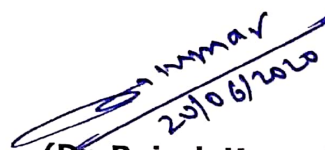
1. (1) These rules may be called the Manipur Goods and Services Tax (Sixth Amendment) Rules, 2020.

(2) They shall come into force on 27th day of May, 2020.

2. In the Manipur Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 26 in sub-rule (1), for the second proviso, following provisos shall be substituted, namely: -

“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in **FORM GSTR-1** verified through electronic verification code (EVC).”


20/06/2020

(Dr. Rajesh Kumar)
Additional Chief 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 22nd June, 2017, published vide number 109, dated the 28th June, 2017 and last amended vide notification No. 05/2020 - State Tax (Rules), dated the 7th May, 2020, published *vide* Manipur Gazette Extraordinary number 17, dated the 8th May, 2020.