

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

Notification No. 11/2020 – State Tax (Rules)

Imphal, the 1st October, 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 (Eleventh Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Manipur Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, after clause (q), the following clause shall be inserted, namely: -

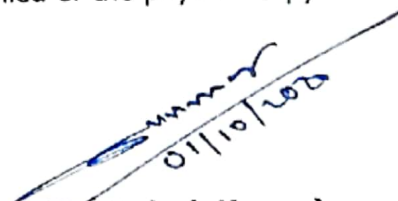
“(r) Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.”.

3. In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely: -

“Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.”.

4. In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely: -

“(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.”.


01/10/2020

(Dr. Rajesh Kumar)
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. 10/2020 - State Tax (Rules), dated the 22nd August, 2020, published *vide* Manipur Gazette Extraordinary number 128, dated the 24th August, 2020.