

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

Notification No. 02/2020 – State Tax (Rules)

Imphal, the 4th March, 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 Manipur 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 (Second 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, with effect from the 1st March, 2020, in rule 31A, for sub-rule (2), the following sub-rule shall be substituted, namely: -

“(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.

Explanation: – For the purposes of this sub-rule, the expression “Organising State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.”.


4/3/20

(Rakesh Ranjan)
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 22nd June, 2017, published vide number 109, dated the 28th June, 2017 and last amended vide notification No. 01/2020 - State Tax (Rules), dated the 3rd January, 2020, published *vide* Manipur Gazette Extraordinary number 340, dated the 3rd January, 2020.