

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

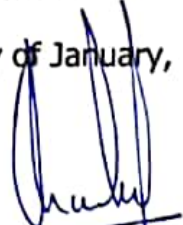
Notification No. 13/2020 – State Tax (D)

Imphal, the 12th November, 2020

No. TAX/4(53)/GST-NOTN/2016: — In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 38/2020- State Tax, dated the 16th October, 2020, published in the Manipur Gazette, Extraordinary vide number 204, dated the 16th October, 2020, and notification of the Government of Manipur, Department of Taxes, No. 10/2020 – State Tax (D), dated the 16th October, 2020, published in the Manipur Gazette, Extraordinary, vide number 208, dated the 16th October, 2020, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Manipur Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), for each of the tax periods, till the eleventh day of the month succeeding such tax period:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period.

2. This notification shall come into force with effect from the 1st day of January, 2021.


(Charchit Gaur)
Commissioner of Taxes
Manipur