

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

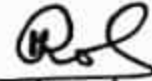
Notification No. 03/2021 – State Tax (D)

Imphal, the 3rd May, 2021

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), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), 13/2020- State Tax (D), dated the 12th November, 2020, published in the Manipur Gazette, Extraordinary vide number 257, dated the 13th November, 2020, namely:—

In the said notification, after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, for the tax period April, 2021, shall be extended till the twenty-sixth day of the month succeeding the said tax period.”.


03/05/2021
(Ng. Roben Singh)
Commissioner of Taxes
Manipur

Note: The principal notification number 13/2020 – State Tax (D), dated the 12th November, 2020, was published in the Manipur Gazette, Extraordinary vide number 257, dated the 13th November, 2020.