

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

Notification No. 02/2021 – State Tax (Rules)

Imphal, the 28th April, 2021

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 (Second Amendment) Rules, 2021.

(2) These rules shall come into force on the date of their publication in the Official Gazette.

2. In the Manipur Goods and Services Tax Rules, 2017, in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:-

“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 April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”


(Vumlunmang Vualnam)
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. 01/2021 - State Tax (Rules), dated the 2nd January, 2021, published *vide* Manipur Gazette Extraordinary number 323, dated the 4th January, 2021.