

**MANIPUR**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

No. 374

Imphal, Saturday, November 4, 2017

(Kartika 13, 1939)

**GOVERNMENT OF MANIPUR  
DEPARTMENT OF TAXES**

**NOTIFICATION**

Imphal, the 13th October, 2017

No.Tax/4(53)/GST-NOTN/2016/10:—In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Commissioner, hereby extends the time limit for furnishing the return in **FORM GSTR-5A** for the month of July, 2017, August, 2017 and September, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Manipur Goods and Services Tax Rules, 2017, till the 20<sup>th</sup> day of November, 2017.

2. This notification shall be deemed to have come into force on the 15<sup>th</sup> day of September, 2017.

HRISHEEKESH MODAK,  
Commissioner of Taxes,  
Manipur.