

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 396

Imphal, Tuesday, November 7, 2017

(Kartika 16, 1939)

**GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)****Imphal, the 29th September, 2017**

No. 5/10/2017-FD(TAX)/7(R):—In exercise of the powers conferred by section 164 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the Government of Manipur hereby makes the following rules further to amend the Manipur Goods and Services Tax Rules, 2017, namely:—

(1) These rules may be called the Manipur Goods and Services Tax (Seventh Amendment) Rules, 2017.

2. In the Manipur Goods and Services Tax Rules, 2017, —

(i) in rule 24, in sub-rule (4), for the figures, letters and word, “30th September”, the figures, letters and word “31st October” shall be substituted;

(ii) in rule 118, for the words “a period of ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(iii) in rule 119, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(iv) in rule 120, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(v) in rule 120A, the marginal heading “**Revision of declaration in FORM GST TRAN-1**” shall be inserted;

(vi) in **FORM GST REG-29**, -

(a) for the heading, “**APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION**”, the heading, “**APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS**” shall be substituted;

(b) under sub-heading **PART-A**, against item (i), for the word and letters “**Provisional ID**”, the letters “**GSTIN**” shall be substituted.

VIVEK KUMAR DEWANGAN,
Principal Secretary (Finance)
Government of Manipur.

Note:- The principal rules were published in the Gazette of Manipur, Extraordinary, No. 109 dated 28th June, 2017 *vide* notification No. 5/10/2017-FD(TAX), dated the 22nd June, 2017 and Gazette of Manipur, Extraordinary, No. 131 dated 29th June, 2017 and last amended *vide* notification No. 5/10/2017-FD(TAX), dated the 25th September, 2017.