

MANIPUR



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 408

Imphal, Wednesday, November 15, 2017

(Kartika 24, 1939)

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

Imphal, the 13th October, 2017

No. 5/10/2017-FD(TAX)/9:- In exercise of the powers conferred by sub-section (1) of section 6 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) (hereafter in this notification referred to as "Manipur GST Act"), on the recommendations of the Council, the Government of Manipur hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "CGST Act") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as "the said officers") by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the Manipur GST Act read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

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

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