

MANIPUR



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GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(Expenditure Section)

Imphal, the 28th October, 2017

No. 5/10/2017-FD(TAX)/10(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 (Tenth Amendment) Rules, 2017.
- (2) They shall come into force on the date of their publication in the Official Gazette.

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

- (i) in rule 24, in sub-rule (4), for the words, figures and letters "on or before 31st October, 2017", the words, figures and letters "on or before 31st December, 2017" shall be substituted;
- (ii) in rule 45, in sub-rule (3), after the words "succeeding the said quarter", the words "or within such further period as may be extended by the Commissioner by a notification in this behalf:

Provided that any extension of the time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner." shall be inserted;

- (iii) in rule 96, in sub-rule (2), the following provisos shall be inserted, namely:-

“Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.”;

(iv) in rule 96A, in sub-rule (2), the following provisos shall be inserted, namely:-

“Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.”

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)/9(R), dated the 18th October, 2017.