

MANIPUR



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 94(B)

Imphal, Monday, June 19, 2017

(Jyaistha 29, 1939)

**GOVERNMENT OF MANIPUR
FINANCE DEPARTMENT**

**NOTIFICATION
Imphal, the 21st June, 2017**

No 5/10/2017-FD(TAX): In exercise of the powers conferred by sub-section (2) of section 23 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government hereby specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

2. This notification shall come into force on the 22nd day of June, 2017.

By Orders & in the name of Governor

HRISHEEKESH MODAK
Joint Secretary (Finance)
Government of Manipur.