

MANIPUR



GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 447

Imphal, Saturday, November 18, 2017

(Kartika 27, 1939)

GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 18/2017–State Tax
Imphal, the 15th November, 2017

No.5/10/2017-FD(TAX): In exercise of the powers conferred by section 148 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) (hereafter in this notification referred to as the said Act) and in supercession of notification No. 5/10/2017-FD(TAX)/10, dated the 13th October, 2017, except as respects things done or omitted to be done before such supercession, the Government of Manipur, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

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

Printed at the Directorate of Printing & Stationery, Government of Manipur/310-C/18-11-2017.