


MANIPUR GAZETTE
सत्यमेव जयते

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 119

Imphal, Thursday, June 29, 2017

(Asadha 8, 1939)

GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 8/2017-State Tax (Rate)

Imphal, the 28th June, 2017

No.5/19/2017-FD(TAX).- In exercise of the powers conferred by sub-section (1) of section 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the central tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Manipur Goods and Services Tax Rules, 2017, from any supplier, who is not registered, from the whole of the state tax leviable thereon under sub-section (4) of section 9 of the Manipur Good and Services Tax Act, 2017 (3 of 2017).

2. This notification shall come into force with effect from the 1st day of July, 2017.

VIVEK KUMAR DEWANGAN,
Commissioner (Finance),
Government of Manipur.