



**EXTRAORDINARY
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**GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(Expenditure Section)**

**Notification No. 47/2017-State Tax (Rate)
Imphal, the 14th November, 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 Government of Manipur, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section) No.12/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Manipur, Extraordinary, vide number 121, dated the 29th June, 2017, namely:-

In the said notification, in the Table, -

(a) Against serial number 11A, for the entry in column (3), the following entry shall be substituted namely: -

“Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.”;

(b) the serial number 11B and the entries relating thereto, shall be omitted;

(c) after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil”.

2. This notification shall come into force with effect from 15th of November, 2017.

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

Note: - The principal notification was published in the notification No.12/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Manipur, Extraordinary, vide number 121, dated the 29th June, 2017, and was last amended by notification No.32/2017 - State Tax (Rate) dated the 13th October, 2017.

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