

MANIPUR  **GAZETTE**
सत्यमेव जयते

EXTRAORDINARY
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No. 430

Imphal, Thursday, November 16, 2017

(Kartika 25, 1939)

GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES

NOTIFICATION

Imphal, the 15th November, 2017

No. Tax/4(53)/GST-NOTN/2016/20:- In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of notification No. Tax/4(53)/GST-NOTN/2016/10, dated the 13th October, 2017, published in the Gazette of Manipur, Extraordinary, vide number 374, dated the 4th November, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for furnishing the return in **FORM GSTR-5A** for the month of July, 2017, August, 2017, September, 2017 and October, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Manipur Goods and Services Tax Rules, 2017, till the 15th day of December, 2017.

HRISHEEKESH MODAK,
Commissioner of Taxes,
Manipur.