

MANIPUR



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 446

Imphal, Saturday, November 18, 2017

(Kartika 27, 1939)

**GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)**

Notification No. 17/2017–State Tax

Imphal, the 15th November, 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) (hereafter in this notification referred to as the said Act), the Government of Manipur, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of ten lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

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