GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES

Notification No. 7/2018- State Tax (D)

Imphal, the 10th September, 2018

No.Tax/4(53)/GST-NOTN/2016:- In exercise of the powers conferred by section 168 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) read with sub-rule (5) of rule 61 of the Manipur Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following amendments–

(i) in notification number Tax/4(53)/GST-NOTN/2016/1 dated the 11th August, 2017 published in the Gazette of Manipur, Extraordinary, vide number 215, dated the 16th August, 2017; and
(ii) in notification number Tax/4(53)/GST-NOTN/2016/16 dated the 15th November, 2017 published in the Gazette of Manipur, Extraordinary, vide number 426, dated the 16th November, 2017, namely:–

2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:–

“Provided that the return in FORM GSTR-3B of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 13/2018 – State Tax dated the 06th August, 2018 published in the Gazette of Manipur, vide number 167, dated the 24th August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”.

(Mercina R. Panmei)
Commissioner of Taxes
Manipur