GOVERNMENT OF MANIPUR  
SECRETARIAT: FINANCE DEPARTMENT  
(EXPENDITURE SECTION)  

Notification No. 18/2018-State Tax  

Imphal, 13\textsuperscript{th} September, 2018

\textbf{No. TAX/4(53)/GST-NOTN/2016:-} In exercise of the powers conferred by sub-section (3) of section 1 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) (hereinafter referred to as the said Act), the State Government hereby appoints the 1\textsuperscript{st} day of October, 2018, as the date on which the provisions of section 52 of the said Act shall come into force.

\textbf{Rakesh Ranjan}  
Principal Secretary (Finance)  
Government of Manipur.