GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 19/2018-State Tax

Imphal, 20th September, 2018

No. TAX/4(53)/GST-NOTN/2016:- In exercise of the powers conferred by sub-section (1) of section 52 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent. of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

Rakesh Ranjan
Principal Secretary (Finance)
Government of Manipur.