GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 11/2018 – State Tax (Rules)

Imphal, the 9th October, 2018

No. TAX/4(53)/GST-NOTN/2016:- In exercise of the powers conferred by section 164 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government hereby makes the following rules further to amend the Manipur Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Manipur Goods and Services Tax (Eleventh Amendment) Rules, 2018.

   (2) They shall be deemed to have come into force with effect from the 23rd October, 2017.

2. In the Manipur Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), notification No. 5/10/2017-FD(TAX)/12, dated the 18th October, 2017, published in the Gazette of Manipur, Extraordinary, vide number 413, dated the 15th November, 2017 or notification No. 40/2017-State Tax (Rate), dated the 23rd October, 2017, published in the Gazette of Manipur, Extraordinary, vide number 443, dated the 17th November, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.”.
Note:- The principal rules were published in the Gazette of Manipur, Extraordinary, vide notification No. 5/10/2017-FD(TAX), dated the 22nd June, 2017, published vide number 109, dated the 28th June, 2017 and last amended vide notification No. 10/2018-State Tax (Rules), dated the 13th September, 2018, published in the Gazette of Manipur, Extraordinary, vide number 217, dated the 14th September, 2018.