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 (Twelfth Amendment) Rules, 2018.

   (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Manipur Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:-

   “(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has –

   (a) received supplies on which the supplier has availed the benefit of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), 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

   (b) availed the benefit of 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, the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”.
3. In the said rules, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

(a) received supplies on which 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 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme 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 has been availed; or

(b) availed the benefit under 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 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.”

Rakesh Ranjan
Principal Secretary (Finance)
Government of Manipur.

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. 11/2018-State Tax (Rules), dated the 9th October, 2018, published in the Gazette of Manipur, Extraordinary vide No. dated 10th October, 2018.