


MANIPUR GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 117

Imphal, Thursday, June 29, 2017

(Asadha 8, 1939)

GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 8/2017-State Tax (Rate)

Imphal, the 28th June, 2017

No.5/19/2017-FD(TAX).- In exercise of the powers conferred by sub-section (1) of section 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the state tax leviable thereon under sub-section (4) of section 9 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017):

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

2. This notification shall come into force with effect from the 1st day of July, 2017.

VIVEK KUMAR DEWANGAN,
Commissioner (Finance),
Government of Manipur.