GOVERNMENT OF MANIPUR  
SECRETARIAT: FINANCE DEPARTMENT  
(EXPENDITURE SECTION)  

Notification No. 17/2018-State Tax  

Imphal, 13th September, 2018  

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) and in supercession of the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section) Notification No. 5/10/2017-FD(TAX)/6, dated the 15th September, 2017, published in the Gazette of Manipur, Extraordinary, vide number 393, dated the 7th November, 2017, except as respects things done or omitted to be done before such supersession, the State Government hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -
   (i) set up by an Act of Parliament or a State Legislature; or
   (ii) established by any Government,  
       with fifty-one percent or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

Rakesh Ranjan  
Principal Secretary (Finance)  
Government of Manipur.