In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), hereafter in this notification referred to as the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section) No. 17/2018 - State Tax dated the 13th September, 2018 published in the Gazette of Manipur, Extraordinary, vide number 218 dated the 14th September, 2018, namely:—

In the said notification, after the proviso, the following proviso shall be inserted, namely:-

“Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.”.

Rakesh Ranjan
Principal Secretary (Finance)
Government of Manipur

Note:- The principal notification was published in the Gazette of Manipur, Extraordinary, vide number 218, dated the 14th September, 2018 and subsequently amended vide notification No. 21/2018-State Tax, dated the 23rd October, 2018, published in the Gazette of Manipur, Extraordinary, vide number , dated the 2th October, 2018.