

[PUBLISHED IN THE MANIPUR GAZZETE, EXTRAORDINARY NO. 226 DATED:
24TH SEPTEMBER, 2018]

**GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(Expenditure Section)**

Notification No. 23/2018-State Tax (Rate)

Imphal, the 20th September, 2018

No. TAX/4(53)/GST-NOTN/2016:- In exercise of the powers conferred by sub-section (3) of section 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No.12/2017 – State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Manipur, Extraordinary, *vide* number 121, dated the 29th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

“Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.

Rakesh Ranjan
Principal Secretary (Finance)
Government of Manipur.

Note: -The principal notification No.12/2017 – State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Manipur, Extraordinary, *vide* number 121, dated the 29th June, 2017, and was last amended by notification No. 14/2018- State Tax (Rate), dated the 26th July, 2018 *vide* number 134, dated the 2nd August, 2018.