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GOVERNMENT OF MANIPUR
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NOTIFICATION
Imphal, September 14, 2026

No. 2/13/2026-Leg/L : The following Act of the Legislature of Manipur which received assent of the Governor of Manipur on September 11, 2026 is hereby published in the Official Gazette for general information:

THE MANIPUR GOODS AND SERVICES TAX (TENTH AMENDMENT) ACT, 2026

(MANIPUR ACT NO. 5 OF 2026)

AN

ACT

to further amend the Manipur Goods and Services Tax Act, 2017 (No.3 of 2017).

WHEREAS, the Central Goods and Services Tax Act, 2017 has been amended, under Section 153 to 155 of the Finance Act, 2026 (No. 4 of 2026);

AND WHEREAS, similar amendments are required to be made in the Manipur Goods and Services Tax Act, 2017 to avoid repugnancy with the Central Act;

BE it enacted by the Manipur Legislative Assembly in the Seventy-seventh Year of the Republic of India as follows:

Short title and commencement.

1. (1) This Act may be called the Manipur Goods and Services Tax (Tenth Amendment) Act, 2026.

(2) It shall come into force on such date, with prospective or retrospective effect, as the State Government may, by notification in the *Official Gazette*, appoint and different dates may be appointed for different provisions of this Act.

Amendment of section 15.

2. In the Manipur Goods and Services Tax Act, 2017, (hereinafter referred to as "the principal Act"), in section 15, in subsection (*3*), for clause (*b*), the following clause shall be substituted, namely: –

"(*b*) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.".

Amendment of section 34.

3. In section 34 of the principal Act, in subsection (*1*), after the words "both supplied are found to be deficient", the words, brackets, letter and figures "or where a discount referred to in clause (*b*) of sub-section (*3*) of section 15 is given" shall be inserted.

Amendment of section 54.

4. In section 54 of the principal Act, —

(a) in sub-section (*6*), after the words "supply of goods or services or both", the words, brackets and figures "or of unutilised input tax credit allowed under clause (*ii*) of the first proviso to sub-section (*3*)" shall be inserted;

(b) in sub-section (*14*), after the words, brackets and figures "sub-section (*5*) or sub-section (*6*)", the words ", other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax," shall be inserted.

ARUN KUMAR SINHA,
Principal Secretary (Law),
Government of Manipur

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