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GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 06/2026- State Tax (Rate)
Imphal, the 30th October, 2026

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 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 makes the following further amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), number 11/2017-State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 120, dated the 29th June, 2017, namely: —

In the said notification, -

a) in the Table, -
   (i) against serial number 7, in column (3), -
      (A) against item (i), in column (5), the following entry shall be substituted, namely: -

"**Provided** that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. hotel accommodation service procured from another supplier of hotel accommodation service), has not been taken [Please refer to *Explanation* No. (iv)].

Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: 'A' books a hotel accommodation from 'B' for ₹7,000 per unit per day. 'B', for supplying the said service, procures hotel accommodation service

from another supplier 'C' for ₹10,000 per unit per day. 'C' charges 'B' central tax at the rate of 9% (₹900). 'B' charges 'A' central tax at the rate of 2.5%, 'B' shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of ₹250 (2.5% of ₹10,000) and not ₹900.";

(B) against item (ii), in column (5), the following entry shall be substituted, namely: -

"**Provided** that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of restaurant service other than at specified premises), has not been taken [Please refer to *Explanation* No. (iv)]";

(C) against item (iii), in column (5), the following entry shall be substituted, namely: -

"Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of inputs and input services in the same line of business (i.e. supply of goods, being food or any other article for human consumption or any drink, whether in trains or at platforms, procured from Indian Railways or IRCTC or their licensees), has not been taken [Please refer to *Explanation* No. (iv)]";

(D) against item (iv), in column (5), the following entry shall be substituted, namely: -

"**Provided** that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. Outdoor catering service procured from another supplier of outdoor catering service), has not been taken [Please refer to *Explanation* No. (iv)]

Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.";

(E) against item (v), in column (5), the following entry shall be substituted, namely: -

"**Provided** that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. outdoor catering service procured from another supplier of outdoor catering service), has not been taken [Please refer to *Explanation* No. (iv)]

Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged

on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: 'A' engages 'B' for a composite supply of outdoor catering together with renting of premises at premises other than specified premises, for a wedding function for ₹1,00,000. 'B', for supplying the said service, engages 'C', another outdoor catering service provider, for ₹60,000. 'C' charges 'B' central tax at the rate of 9% (₹5,400). 'B' charges 'A' central tax at the rate of 2.5% (₹2,500), 'B' shall be entitled to take input tax credit on the input service in the same line of business, i.e. outdoor catering service supplied by 'C', only to the extent of ₹1500 (2.5% of ₹60,000) and not ₹5,400.";

(ii) against serial number 8, after item (via) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(vib) Transport of passengers by any electrically operated vehicle designed to carry passengers where the cost of battery charging is included in the consideration charged from the service recipient.	2.5	**Provided** that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service of transportation of passengers in an electrically operated vehicle or service of renting of an electrically operated vehicle, procured from another service provider), has not been taken. [Please refer to *Explanation* No. (iv)] **Provided further** that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken. **Illustration:** 'A' engages 'B' for transportation of passengers from New Delhi to Gaya in an electrically operated vehicle for Rs. 1000. 'B', for supplying the said service, hires an electrically operated vehicle with operator from 'C' for Rs. 800.'C' charges 'B' central tax at the rate of 9% (Rs. 72). If 'B' charges 'A' central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 72.
	or	
	9	-";

(iii) against serial number 10, after item (ia) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(ib) Renting of any electrically operated vehicle designed to carry passengers where the cost of battery charging is included in the consideration charged from the service recipient.	2.5	**Provided** that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service of transportation of passengers in an electrically operated vehicle or service of renting of an electrically operated vehicle, procured from another service provider) has not been taken. [Please refer to *Explanation* No. (iv)] **Provided further** that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5% shall not be taken. **Illustration:** 'A' engages 'B' for renting of electrically operated vehicle for transportation of passengers for Rs. 1000. 'B', for supplying the said service, rents an electrically operated vehicle with operator from 'C' for Rs. 800.'C' charges 'B' central tax at the rate of 9% (Rs. 72). If 'B' charges 'A' central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 72.
	or	
	9	-";
"(ic) Renting of any electrically operated vehicle for transportation of goods where the cost of battery charging is included in the consideration charged from the service recipient.	2.5	**Provided** that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service of transportation of goods by an electrically operated vehicle or service of renting of an electrically operated vehicle, procured from another service provider) has not been taken. [Please refer to *Explanation* No. (iv)] **Provided further** that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5% shall not be taken.

(3)	(4)	(5)
		Illustration: 'A' engages 'B' for renting of electrically operated vehicle for transportation of goods for Rs. 1000. 'B', for supplying the said service, rents an electrically operated vehicle with operator from 'C' for Rs. 800.'C' charges 'B' central tax at the rate of 9% (Rs. 72). If 'B' charges 'A' central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by 'C' only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 72.
	or	
	9	-";

(iv) against serial number 12, for item (iii) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(iii) Delivery services, other than (i) and (ii) above, (a) supplied through electronic commerce operator where the person supplying such services is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017 (b) in relation to goods, where such goods are supplied through an electronic commerce operator.	2.5	Provided that credit of input tax charged on goods and services used in supplying delivery service has not been taken [Please refer to *Explanation* No. (iv)].";

b) paragraph 3 shall be omitted;

c) in paragraph 4, relating to Explanation,

(i) for clause (xxxx), the following clause shall be substituted: -
'(xxxx) "goods transport agency" means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called;'

(ii) after clause (xxxxiv), the following clause shall be inserted, namely: -

‘(xxxxv) “electrically operated vehicle” means a road vehicle which runs solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such vehicle and shall include E- bicycles;’.

2. This notification shall come into force with effect from the 1st day of November, 2026.

N. ASHOK KUMAR,
Commissioner (Finance),
Government of Manipur.

Note: — The principal notification No. 11/2017- State Tax (Rate), dated the 28th June, 2017, was published in the Manipur Gazette, Extraordinary, *vide* number 120, dated the 29th June, 2017 and last amended *vide* Notification No. 15/2025- State Tax (Rate), dated the 17th September, 2025 published in the Manipur gazette *vide* number 121, dated the 17th September, 2025.

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