


**GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)**

Notification No. 07/2025 - State Tax (D)

Imphal, the 18th September, 2025

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by the first proviso to sub-section (1) of section 44 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the Commissioner, on the recommendations of the Council, in respect of filing of annual return for the financial year 2024-25 onwards, hereby exempts the registered person whose aggregate turnover in any financial year is up to two crore rupees, from filing annual return that said financial year.


(Mercina R. Panmei)
Commissioner of Taxes,
Manipur

Copy to:

1. Commissioner (Finance), Government of Manipur
2. Director, Printing and Stationery,
Government of Manipur
2. Guard file.

It is requested kindly to publish the above notification in the Extraordinary issue of the Manipur Gazette immediately and furnish the copy to this Commissionerate after publication.