GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 02/2026 - State Tax

Imphal, the 30th October, 2026

No. TAX/4(53)/GST-NOTN/2016: — In exercise of the powers conferred by sub-rule (4) of rule 48 of the Manipur Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the further following amendments in notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 05/2020 - State Tax, published in the Manipur Gazette, Extraordinary, *vide* number 449, dated the 28th March, 2020 namely: —

In the said notification, in the first paragraph, for the words "in respect of supply of goods or services or both to a registered person or for exports", the following shall be substituted, namely: —

"in respect of, —

(i) supply of goods or services or both to a registered person; or

(ii) supply of goods or services or both for exports;

(iii) supply of goods or services or both received from an unregistered person where the tax is payable on reverse charge basis by the recipient of such goods or services or both; or

(iv) import of services".

2. This notification shall come into force on the first day of January, 2027.

30 oct 2026

(N. Ashok Kumar)
Commissioner (Finance)
Government of Manipur

Note: The principal notification No. 05/2020 – State Tax, dated the 23rd March, 2020 was published in the Manipur Gazette, Extraordinary, *vide* number 449, dated 28th March, 2020 and were last amended, vide notification No. 08/2023-State Tax, dated the 8th July 2023 vide number 53, dated the 10th July, 2023.

Copy to:

1. 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.