MANIPUR GAZETTE

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GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 16/2025 – STATE TAX (RATE)
Imphal, the 17th September, 2025

No. TAX/4(53)/GST-NOTN/2016:—In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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), number12/2017- State Tax (Rate), dated 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 121, dated the 29th June, 2017, namely:—

In the said notification, -

(a) In the table, -

(i) against serial number 18, in column (3), after clause (b), the following explanation shall be inserted, namely: -

"Explanation. - Nothing contained in this entry shall apply to:

(i) local delivery services provided by an Electronic Commerce Operator; or
(ii) local delivery services provided through an Electronic Commerce Operator.";

(ii) after serial number 36B and the entries relating thereto, the following serial numbers and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"36C	Heading 9971	Services of life insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] *Explanation:* For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.	Nil	Nil
36D	Heading 9971	Services of health insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] *Explanation:* For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.	Nil	Nil
36E	Heading 9971	Reinsurance of the insurance services specified in serial numbers 36C or 36D.	Nil	Nil";

(b) in paragraph 2,

(i) for clause (ze), the following shall be substituted, namely: -

"(ze)'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, but does not include.

(i) an electronic commerce operator by whom the services of local delivery are provided,

(ii) an electronic commerce operator through whom the services of local delivery are provided";

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

"(zfb) For the purposes of entries at serial numbers 36C and 36D in the table above, 'group'means group of persons who join together with a commonality of purpose or for engaging in a common economic activity, other than availing insurance, and includes:

a. Employer– employee groups, where an employer-employee relationship exists between the master/group policyholder and the members of the group in accordance with the applicable laws;

b. Non employer– employee groups, where a clearly evident relationship exists between the master/group policyholder and the members of the group, for services/ activities other than insurance.";

(iii) after clause (zg), the following clause shall be inserted, namely: -

"(zga) 'health insurance business'means the effecting of contracts which provide for sickness benefits or medical, surgical or hospital expense benefits, whether in-patient or out-patient, travel cover and personal accident cover;".

2. This notification shall come into force with effect from the 22nd day of September, 2025.

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

Note: The principal notification No. 12/2017- State Tax (Rate)was published in the Manipur Gazette, Extraordinary, *vide* number 121, dated the 29th June, 2017 and was last amended *vide* Notification No. 06/2025 -State Tax (Rate), dated the 20th January, 2025published in the Manipur gazette. Extraordinary vide number 324, dated the 20th January, 2025.

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