MANIPUR GAZETTE

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No. 123 **Imphal, Wednesday, September 17, 2025** **(Bhadra 26, 1947)**

GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 17/2025 – STATE TAX (RATE)

Imphal, the 17th September, 2025

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (5) of section 9 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, 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), No.17/2017- State Tax (Rate), dated the 28thJune, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 126, dated the 29th June, 2017, namely:—

In the said notification, after clause (iv), the following clause shall be inserted, namely: —

"(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of section 22 of the Manipur Goods and Services Tax Act, 2017".

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

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

Note: — The principal notification No. 17/2017- State Tax (Rate) was published in the Manipur Gazette, Extraordinary, *vide* number 126, dated the 29th June, 2017 and was last amended by notification No. 08/2025 - State Tax (Rate), dated 20th January, 2025 published in the Manipur Gazette, Extraordinary,*vide* number 326, dated the 20th January, 2025.

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Digitally signed by
Thingbaijam Binodkumar Singh
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