


MANIPUR GAZETTE
सत्यमेव जयते

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

Notification No. 14/2017-State Tax (Rate)
Imphal, the 28th June, 2017

No.5/19/2017-FD(TAX).- In exercise of the powers conferred by sub-section (2) of section 7 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution.”

2. This notification shall come into force with effect from the 1st day of July, 2017.

VIVEK KUMAR DEWANGAN,
Commissioner (Finance),
Government of Manipur.