

  
**MANIPUR GAZETTE**

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GOVERNMENT OF MANIPUR  
SECRETARIAT : FINANCE DEPARTMENT  
(Expenditure Section)

Notification No. 3/2018–State Tax (Rate)

Imphal, the 25th January, 2018

**5/19/2017-FD(TAX):-**In exercise of the powers conferred by sub-section (3) of section 9 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the Government of Manipur, 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.13/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification,-

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Manipur Goods and Services Tax Act, 2017 (3 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Manipur Goods and Services Tax Act, 2017.";

(ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -

'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'

VIVEK KUMAR DEWANGAN,  
Principal Secretary (Finance),  
Government of Manipur.

Note: -The principal notification was published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29<sup>th</sup> June, 2017 and was last amended by notification No. 33/2017-State Tax (Rate), dated the 13<sup>th</sup> October, 2017 *vide* number 418, dated the 15<sup>th</sup> November, 2017.