

MANIPUR GOODS AND SERVICES TAX (SECOND AMENDMENT) ACT, 2019 (MANIPUR ACT NO. 9 OF 2019)

MANIPUR GAZETTE No. 331 EXTRAORDINARY PUBLISHED BY AUTHORITY Imphal, Monday, December 30, 2019 GOVERNMENT OF MANIPUR (Pausa 9, 1941) SECRETARiAT: LAW & LEGISLATIVE AFFAIRS DEPARTMENT NOTIFICATION Imphal, the December 30, 2019 No. 2/67/2019—Leg/L : The follo•wing Act Of the Legislature, Manipur which received assent Of the Governor Of •pur on December •28, 2019 is hereby published in Omcial Gazette: THE MANIPUR GOO S AND SERVICES TAX (SECOND AMENDMENT) ACT, 2019 Shon title Amendment Of sec«on 2. Of section 10. (MANIPUR ACT NO. 9 OF 2019) ACT E*her to amend the Sa-vices Act, 2017 Act NO. 3 Of 2017). BE it enacted by the Legislature of State of Manipur in seventieth Year of the Republic Of India as follows: - I. (1) -niis Act may be called •Manipur Goods and Services Tax (Secood Arnendment) Bill, 2019. (2) It come into force on such date as the Governxnent may, notification in Offc opo int- 2. section 2 Of the Manipur Goods and Services Tax 2017 (hereinafter referred to as principal Act), in Clause the words "the Appellate Authoriw for Advance Ruling.". the *'Ords "the National Author-iW Advance Ruling,' • shall be inser&d

3. In section IO of principal Act,—(I) in sub—section aner second proviso, Explanation shall be inserted. namely:— "Explanaœon.—For the purposes Of -Second proviso. the value Of exempt stoply Of services provided way Of extending deposits. loans or advances in so as the consideration is represented by way of interest on discount shall not be taken into account for deternining the value Of turnover in a (2) in sub—section (i) in clause the •word occurring at.the end shall be (ii) iA Clause the word and figure words and and • • shall be (iii) clause (e). the following aause shall be inserted. n axnery:— he is neither a tuczble person nor a non—resident person: Act NO. 3 of2017 -2- (3) after sub-section (2), the following sub-section shall be inserted, namely:— "(2A) Notwithstanding anything to fre contrary contained in ffis Act, but subject to die provisions of sub-sections (3) and (4) of section 9, a registered person, not eligible to opt to pay ux under sub-section (I) and sub-section (2), whose aggregate turnover in tie preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu ofthe tax payable by him under sub-section (I) of section 9, an amount of tax calculated at such rate as may be prescribed, but not exceeding three per cent. ofdle tumover in State, if be is not— (a) engaged in making any supply of goods or services which are not leviabile to tax under this Act; (b) engaged in making any inter-Sute outward supplies of goods or services; (c) engaged in making any supply of goods or services an electronic commerce operator who is required to collect tax at source under section 52; (d) a manufacturer of such goods or supplier Of such services as may be notified by ffe Government on the recommendations of the Council; and (e) a casual taxable person or a non-resident taxable person: Provided that where more than one registered EMson having the same Permanent Account Number issued under the Income-tax Act, 1961, person shall not be eligible to opt for the scheme under this sub-section unless all such registered persons opt to pay tax under this sub-section."; (4) in sub-section (3), after die words, brackets and figure "under sub- section. (I)" at both the places where they occur, the words, brackets, -figure and letter 'Cor sub-section (2A), as the case may be," shall be (5) in sub-section (4), after words, brackets and figure "of sub- section (I)" , the words, brackets, figure and "or, as the case may be, sub-section (2A)" shall be inserted. (6) in sub-section (5), after die words, brackets and figure. gunder sub- section (Y', the words, brackets, figure and letter "or sub-section (2A), as the case may be," shall be inserted. (7) aner sub-section (5), the following Explanations shall be inserted, namely:— "Explanation I .—For ffe purposes of computing aggregate turnover of a person for determining his eligibiliw to pay ux under this section, the expression 'taggregate turnover" shall include the value of supplies made by such person from the 1st day of APhI of a financial year up to the date when he becomes liable for regis&ation under this Act, but shall not include the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or 43 of1961 Amendment of section 22. Amendment of section 25. -3- Explan@tion 2.—For æe purposes of d&rmining the tax payable by a under section, the expression 'turnover in State" shall not include dre value of following supplies, namely:— (i) stvplies from üie first day ofApril of a financial year up to the date when such person becomes liable for registration und« üilis Act; and supply of services provided by way of extending (ii) •ts, loans or advances in so far as the

consideration is represented by way of interest or discount.' 22 of the principal Act., in sub-section (1), after the word 4. In proviso, the following shall be inserted, namely:— "Provided also that the Government may, on the recommendations of the Council, enhance aggregate turnover from twenty lakh rupees such amount not exceeding forty lakh rupees case of supplier who is engaged exclusively in the supply of goods, subject to the conditions and limitations, as may be notified. Explanation.—For the purposes of this sub-section, a person shall be deemed to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount"

5. In section 25 of the principal Act, after sub-section (6), the following sub-sections shall be inserted, namely:—"(6A) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed: Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the directions of the Council, prescribe: Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or such alternate and viable means of identification, registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration. (6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification: Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification. (6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification: Provided that where such person or class of persons have not been assigned an Aadhaar number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification. (6D) The provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) shall not apply to such person or class of persons or part of the State, as the Government may, on the recommendations of the Council, specify by notification. Explanation.—For the purposes of this section, the expression "Aadhaar number" shall have the same meaning as assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016." 6. After section 31 of the principal Act, the following section shall be inserted, namely:— "31A. The Government may, on the recommendations of the Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed."

7. In section 39 of the principal Act,—(1) for sub-sections (1) and (2), the following sub-sections shall be substituted, namely:— Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, such form and manner, and within such time, as may be prescribed: Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein. (2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed. ; 18 of 2016 Facility Of digital payment to recipient Amendment of section 44. Amendment of section 49. Amendment of section 50 (2) for sub-section (7), the following sub-section shall be

substituted, namely:— "(7) registered person who is required to furnish a return under sub-section (I), other than the person referred to in the proviso to sub-section (3) or sub-section (5), shall to the extent the tax due as per such return not later than the last date on which he is required to furnish such return: Provided that every registered person furnishing return under sub-section (I) shall pay to the Government, the due going into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and such as may be prescribed: Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government, the due going into account turnover in respect of, inward supplies of goods or services or both, tax payable, and such other particulars during, in such form and manner, and within such time, as may be prescribed."

8. In the principal Act, in section 44, in sub-section (I), the following provisos shall be inserted, namely:- "Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein: Provided further that any extension of time limit notified by the Commissioner of Central Tax shall be deemed to be notified by the Commissioner."

9. In section 49 of the principal Act, after sub-section (9), the following sub-sections shall be inserted, namely:—(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, central tax, State tax or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act. (11) Where any amount has been transferred to electronic cash ledger under this Act, the same shall be deemed to be deposited in the credit ledger as provided in sub-section 10. In section 50 of the principal Act, in sub-section (I), the following proviso be inserted, namely:— "Provided that the interest on payable in respect of supplies during a tax period and declared in the return for the said period furnished after due date in accordance with the provisions of section 39, except where such return is furnished at the commencement of any proceedings under section 73 or section 74 Amendment of section 52 Insertion of new section 53A. Amendment of section 54. Amendment Of section 95. -6- in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger,"

11. In section 52 Of the principal Act,- (I) in sub-section (4), the following provisos shall be inserted, namely:- "Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the return for such class of registered persons as may be specified therein: Provided further that extension of time limit notified by the Commissioner of Central Tax shall be deemed to be notified by the Commissioner (2) in sub-section (5), the following provisos shall be inserted, namely:- "Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein; Provided further that any extension of time limit notified by the Commissioner of Central Tax shall be deemed to be notified by the Commissioner."

12. After section 53 of the principal Act, the following section shall be inserted, namely:- "53A. Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the Central Goods and Services Tax Act or under the Integrated Goods and Services Tax Act or under the Goods and Services Tax (Compensation to States) Act, the government shall, transfer to the central tax account or integrated tax account or cess account, an amount equal to the amount transferred from the electronic cash ledger, in the manner and within such time as may be prescribed."

13. In section 54 of the principal Act, after sub-section (8), the following sub-section shall be inserted, namely:- "(8A) Where the Central Government has disbursed the refund of State tax, the Government shall transfer an amount equal to the amount so refunded, to the Central Government."

14. In section 95 of the principal Act,—(I) in clause (a),— (a) after the words "Appellate Authority", the words "or the National Appellate Authority" shall be inserted; (b) after the words and figures "of section 100", the words, figures and letter "or of section 101 of the Central Goods and Services Tax Act" shall be inserted; Insertion of a new section 101A. Amendment of section 102. Amendment of section 103. Amendment of section 104. (2) after clause (e), the following clause shall be inserted, namely:— "(D

"National Appellate Authority" means the National Appellate Authority for Advance Ruling referred to in section IOIA"

15. After section 101 of the principal Act, the following section shall be inserted, namely:- "101A. Subject to the provisions of this Chapter, for the purposes of this Act, the National Appellate Authority for Advance Ruling constituted under section IOIA of the Central Goods and Services Tax Act shall be deemed to be the National Appellate Authority for Advance Ruling under this Act."

16. In section 102 of the principal Act, in the opening portion,—(a) For the words "Appellate Authority", wherever they occur, the words "or the National Appellate Authority" shall be inserted; (b) after the words and figures "of section 101", the words, figures and letter "or section IOIC of the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) respectively," shall be inserted; (c) for the words "or the appellant", the words appellant, the word or the "National Appellate Authority" shall be substituted. **17. In section 103 of the principal Act,—** (I) after sub-section (1), the following sub-section shall be inserted, namely:— "(I) The Advance Ruling pronounced by the National Appellate Authority under this Chapter shall be binding on— a) the applicants, being distinct persons, who had sought the ruling under sub-section (I) of section 101B of the Central Goods and Services Tax Act and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961; (b) the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961."; (2) in sub-section (2), after the words, brackets and figure "in sub-section (I)", the words, brackets, figure and letter "and sub-section (IA)" shall be inserted

18. In section 104 of the principal Act, in sub-section (1),—(a) the words "Authority or the Appellate Authority", the words "or the National Appellate Authority" shall be inserted; and (b) after the words and figures "of section 101", the words, figures and National Appellate Authority for Advance Ruling under Central Goods and Services Tax Act, shall be Appellate Authority under this Act. **43. In section 105 of the principal Act,—** (a) for the marginal headings the following marginal shall be substituted, namely:— "Powers of Authority, Appellate Authority and National Appellate Authority." (b) in sub-section (1), after the words "Appellate Authority", the words "or the National Appellate Authority" shall be inserted; and (c) in sub-section (2), after the words "Appellate Authority" wherever they occur, the words "or the National Appellate Authority" shall be inserted. **20. In section 106 of the principal Act,—** (a) for the marginal heading, the following marginal heading shall be substituted, namely:— "Procedure of Authority, Appellate Authority and National Appellate Authority."; and (b) after the words "Appellate Authority", the words "or the National Appellate Authority" shall be inserted

21. In section 171 of the principal Act, after sub-section (3), the following shall be inserted, namely:— "(3A) Where the Authority referred to in sub-section (2), after holding examination as required under the said sub-section comes to the conclusion that any registered person has profited under sub-section (1), such person shall be liable to pay penalty equivalent to ten per cent. of the amount so profited: Provided that no penalty shall be leviable if the profited is deposited within thirty days of the date of passing of the order by the Authority. For the purposes of this section, the expression "profited" shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both." **Amendment of notification number 11/2017-ISS issued under sub-section (1) of section 11 of the Manipur Goods and Services Tax Act, respectively.** **22. (1)** In the notification of the Government of Manipur in the Finance Department (Expenditure Section number 11/1, dated the 26 June, 2017, issued by the State Government on the recommendations of the Council, under sub-section (1) of section 11 of the Manipur Goods and Services Tax Act, 2017, in the Schedule, after S. No. 103 and the entries relating thereto, the following S. No. and the entries shall be inserted and shall be deemed to have been inserted retrospectively with effect from the day of July, 7, namely:— (2) 26 (3) Uranium Ore Concentrate". (2) For the purposes of sub-section (1), the State Government shall have and shall be deemed to have the power to amend the notification referred to in sub-section (1) with retrospective effect as if the State Government had the power to amend the said notification under sub-section (1) of section 11 of the said Act, retrospectively, at all material (3) No and shall be made of all such tax which has been

collected, but which would not have been so collected, if the notification referred to in sub-section (i) had been in force at all material times. NUNGSHITOMBI ATHOKPAM Secretary (Law) Government of Manipur. Printed at the Directorate of Printing & Stationery, Government of Manipur/260-C/30-12-2019.

