

MANIPUR GOODS AND SERVICES TAX (THIRD AMENDMENT) ACT, 2021

MANIPUR GAZETTE No. 402 EXTRAORDINARY PUBLISHED BY AUTHORITY Imphal, Friday, February 26, 2021 GOVERNMENT OF MANIPUR (Phalguna 7, 1942) SECRETARIAT : LAW & LEGISLATIVE AFFAIRS DEPARTMENT NOTIFICATION Imphal, February 23, 2021 No. 2/9/2021-Leg/L: The following Act of the Legislature, Manipur which received assent of the Governor of Manipur on February 20, 2021 is hereby published in the Official Gazette: THE MANIPUR GOODS AND SERVICES TAX (THIRD AMENDMENT) ACT, 2021 (MANIPUR ACT NO. 3 OF 2021) ACT further to amend the Manipur Goods and services Tax Act, 2017 Short title and commencement. (Manipur Act No. 3 of 2017). BE it enacted by the Legislature of the State of Manipur in the Seventy-second Year of the Republic of India as follows: - 1. (I) This Act may be called the Manipur Goods and Services Tax (Third Amendment) Act, 2021. (2) Save as otherwise provided in this Bill, — (a) section 1 shall be deemed to have come into force with effect from 1st day of May, 2020. (b) sections 2 and 13 shall be deemed to have come into force with effect from 30th day of June, 2020. (c) Section 12 shall be deemed to have come into force with effect from 3 March, 2020. (d) sections 3 to 10 and 14 shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint. Scanned with CamScanner Amendment of section 2. Amendment of section 10. Amendment of section 16, Amendment of section 29. Amendment of section 30. Amendment of section 31. Amendment of section 51. -2- 2. In section 2 of the Manipur Goods and Services Tax Act, 2017 (hereinafter referred to as the Principal Act), in clause (14), for sub-clauses (c) and (d), the following sub-clauses shall be substituted, namely:— "(c) Dadra and Nagar Haveli and Daman and Diu; (d) Ladakh;"

3. In section 10 of the Principal Act, in sub-section (2), in clauses (b), (c) and (d), after the words "of goods", the words "or services" shall be inserted

4. In section 16 of the Principal Act, in sub-section (4), the words "invoice relating to such" shall be omitted

5. In section 29 of the Principal Act, in sub-section (J), for clause (c), the following clause shall be substituted, namely:—"(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25:" Manipur Act No. 3 of 2017

6. In section 30 of the Principal Act, in sub-section (I), for the proviso, the following proviso shall be substituted, namely:—"Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,— (a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days; (b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a)." 7. In section 31 of the Principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:— "Provided that the Government may, on the recommendations of the Council, by notification,— (a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed; (b) subject to the condition mentioned therein, specify the categories of services in respect of which— (i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or (ii) tax invoice may not be issued." 8. In section 51 of the Principal Act,— (i) for sub-section (3), the following sub-section shall be substituted, namely:— "(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.", (ii) sub-section (4) shall be omitted. Scanned with CamScanner -3- 9. In section 122 of the Principal Act, after sub-section (1), the following sub-section shall be inserted, namely:— "(IA) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (I) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the evaded or input tax credit availed of or passed on."

10. In section 132 of the Principal Act, in sub-section (i) for the words "Whoever commits any of the following offences", the words "Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences" shall be substituted; (ii) for clause (c), the following clause shall be substituted, namely:—"(c) avails input tax credit using the invoice or bill referred to in

clause (b) or fraudulently avails input tax credit without any invoice or bill;" (iii) in clause (e), the words "fraudulently avails input tax credit" shall be omitted, 11. In section 140 of the Principal Act, with effect from the 1st day of July, 2017, (i) in sub-section (1), after the words "existing law", the words "within such time and" shall be inserted and shall be deemed to have been inserted; (ii) in sub-section (2), after the words "appointed day", the words "within such time and" shall be inserted and shall be deemed to have been inserted; (iii) in sub-section (3), for the words "goods held in stock on the appointed day subject to", the words "goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to" shall be substituted and shall be deemed to have been substituted; (iv) in sub-section (5), for the words "existing law", the words "existing law, within such time and in such manner as may be prescribed" shall be substituted and shall be deemed to have been substituted; and (v) in sub-section (6), for the words "goods held in stock on the appointed day subject to", the words "goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to" shall be substituted and shall be deemed to have been substituted- Scanned with CamScanner Amendment of section 122. Amendment of section 132. Amendment of section 140. Insertion of new section 168A in Act 3 of 2017. Amendment of Section 172 Amendment to Schedule H 3 of 2017

12. After section 168 of the Principal Act, the following section shall be inserted, namely: -

'168A. Power of Government to extend time limit in special circumstances. (1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or provided under this Act in respect of actions which cannot be completed or complied with due to force majeure. (2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act. Explanation.— For the purposes of this section, the expression "force majeure" means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act."

13. In section 172 of the Principal Act, in sub-section (1), in the proviso, for the words "three years", the words "five years" shall be substituted

14. In Schedule 11 to the Principal Act, in paragraph 4, the words "whether or not for a consideration," at both the places where they occur, shall be omitted and shall be deemed to have been omitted with effect from the 1st day of July, 2017.

(1) Notwithstanding anything contained in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure section) Number 1/2017- State Tax (Rate), dated 26 June, 2017 published in the Manipur Gazette, Extraordinary, vide Number 110, dated the 29th June, 2017, issued by the State Government, on the recommendations of the Council, in exercise of the powers under sub-section (1) of section 9 of the Principal Act, 2017,-- (i) no state tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive); (ii) state tax at the rate of six per cent. shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the day of July, 2017 and ending with the 31st day of December, 2019 (both days inclusive). Scanned with CamScanner Retrospective exemption from, or levy or collection of, central tax in certain cases. Manipur Ordinance No. 4 of 2020. -5_ (2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times, 16. (1) The Manipur Goods and Services Tax (Third Amendment) Second Ordinance, 2020 is hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken under the Principal Act, as amended by the Manipur Goods and Services Tax (Third Amendment) Second Ordinance, 2020, shall be deemed to have been done under the Principal Act, as amended by this Act. Repeal and savings. NUNCJSHITOMBI ATHOKPAM, Secretary (Law), Government of Manipur. Printed at the Directorate of Printing & Stationery, Government of Manipur/255-C/26-02-2021 Scanned with CamScanner