

**Bill No. 101 of 2025**

THE MANIPUR GOODS AND SERVICES TAX (AMENDMENT)  
BILL, 2025

A

BILL

*further to amend the Manipur Goods and Services Tax Act, 2017.*

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Manipur Goods and Services Tax (Amendment) Act, 2025.

Short title and commencement.

5 (2) Save as otherwise provided in this Act,—

(a) sections 34 and 36 shall be deemed to have come into force on the 30th day of October, 2024;

(b) sections 2 to 5, 7 to 30, 32, 33 and 35 shall be deemed to have come into force on the 1st day of November, 2024; and

(c) section 37 shall be deemed to have come into force on the 9th day of June, 2025.

Amendment of section 9.

2. In the Manipur Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in section 9, in sub-section (1), after the words “alcoholic liquor for human consumption”, the words “and un-denatured extra neutral alcohol or rectified spirit used for manufacture of alcoholic liquor, for human consumption” shall be inserted.

5 Manipur Act  
3 of 2017.

Amendment of section 10.

3. In section 10 of the principal Act, in sub-section (5), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted.

10

Insertion of new section 11A.

4. After section 11 of the principal Act, the following section shall be inserted, namely:—

Power not to recover goods and services tax not levied or short-levied as a result of general practice.

“11A. Notwithstanding anything contained in this Act, if the Government is satisfied that—

15

(a) a practice was, or is, generally prevalent regarding levy of State tax (including non-levy thereof) on any supply of goods or services or both; and

(b) such supplies were, or are, liable to—

20

(i) State tax, in cases where according to the said practice, State tax was not, or is not being, levied; or

(ii) a higher amount of State tax than what was, or is being, levied, in accordance with the said practice,

the Government may, on the recommendation of the Council, by notification, direct that the whole of the State tax payable on such supplies, or, as the case may be, the State tax in excess of that payable on such supplies, but for the said practice, shall not be required to be paid in respect of the supplies on which the State tax was not, or is not being levied, or was, or is being, short-levied, in accordance with the said practice.”

30

Amendment of section 13.

5. In section 13 of the principal Act, in sub-section (3),—

(i) in clause (b), for the words “by the supplier:”, the words “by the supplier, in cases where invoice is required to be issued by the supplier; or” shall be substituted;

(ii) after clause (b), the following clause shall be inserted, namely:—

35

“(c) the date of issue of invoice by the recipient, in cases where invoice is to be issued by the recipient:”;

(iii) in the first proviso, after the words, brackets and letter “or clause (b)”, the words, brackets and letter “or clause (c)” shall be inserted.

Amendment of section 16.

6. In section 16 of the principal Act, after sub-section (4), the following sub-sections shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

40

“(5) Notwithstanding anything contained in sub-section (4), in respect of an invoice or debit note for supply of goods or services or both pertaining to the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed up to the 30th day of November, 2021.

45

(6) Where registration of a registered person is cancelled under section 29 and subsequently the cancellation of registration is revoked by any order, either under section 30 or pursuant to any order made by the Appellate Authority or the Appellate Tribunal or court and where availment of input tax credit in respect of an invoice or debit note was not restricted under sub-section (4) on the date of order of cancellation of registration, the said person shall be entitled to take the input tax credit in respect of such invoice or debit note for supply of goods or services or both, in a return under section 39,—

(i) filed up to the thirtieth day of November following the financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier; or

(ii) for the period from the date of cancellation of registration or the effective date of cancellation of registration, as the case may be, till the date of order of revocation of cancellation of registration, where such return is filed within thirty days from the date of order of revocation of cancellation of registration,

whichever is later.”.

7. In section 17 of the principal Act, in sub-section (5), in clause (i), for the words and figures “sections 74, 129 and 130”, the words and figures “section 74 in respect of any period up to Financial Year 2023-24” shall be substituted.

Amendment of section 17.

8. In section 21 of the principal Act, after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted.

Amendment of section 21.

9. In section 30 of the principal Act, in sub-section (2), after the proviso, the following proviso shall be inserted, namely:—

Amendment of section 30.

“Provided further that such revocation of cancellation of registration shall be subject to such conditions and restrictions, as may be prescribed.”.

10. In section 31 of the principal Act,—

Amendment of section 31.

(a) in sub-section (3), in clause (f), after the words and figure “of section 9 shall”, the words “, within the period as may be prescribed,” shall be inserted;

(b) after clause (g), the following *Explanation* shall be inserted, namely:—

‘*Explanation.*—For the purposes of clause (f), the expression “supplier who is not registered” shall include the supplier who is registered solely for the purpose of deduction of tax under section 51.’.

11. In section 35 of the principal Act, in sub-section (6), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted.

Amendment of section 35.

12. In section 39 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

Amendment of section 39.

“(3) Every registered person required to deduct tax at source under section 51 shall electronically furnish a return for every calendar month of the deductions made during the month in such form and manner and within such time as may be prescribed:

Provided that the said registered person shall furnish a return for every calendar month whether or not any deductions have been made during the said month.”.

13. In section 49 of the principal Act, in sub-section (8), in clause (c), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted.

Amendment of section 49.

- Amendment of section 50. **14.** In section 50 of the principal Act, in sub-section (1), in the proviso, after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted.
- Amendment of section 51. **15.** In section 51 of the principal Act, in sub-section (7), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted. 5
- Amendment of section 54. **16.** In section 54 of the principal Act,—  
 (a) in sub-section (3), the second proviso shall be omitted;  
 (b) after sub-section (14) and before the *Explanation*, the following sub-section shall be inserted, namely:— 10  
 “(15) Notwithstanding anything contained in this section, no refund of unutilised input tax credit on account of zero rated supply of goods or of integrated tax paid on account of zero rated supply of goods shall be allowed where such zero rated supply of goods is subjected to export duty.”. 15
- Amendment of section 61. **17.** In section 61 of the principal Act, in sub-section (3), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted.
- Amendment of section 62. **18.** In section 62 of the principal Act, in sub-section (1), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted. 20
- Amendment of section 63. **19.** In section 63 of the principal Act, after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted.
- Amendment of section 64. **20.** In section 64 of the principal Act, in sub-section (2), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted. 25
- Amendment of section 65. **21.** In section 65 of the principal Act, in sub-section (7), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted.
- Amendment of section 66. **22.** In section 66 of the principal Act, in sub-section (6), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted. 30
- Amendment of section 70. **23.** In section 70 of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:—  
 “(1A) All persons summoned under sub-section (1) shall be bound to attend, either in person or by an authorised representative, as such officer may direct, and the person so appearing shall state the truth during examination or make statements or produce such documents and other things as may be required.”. 35
- Amendment of section 73. **24.** In section 73 of the principal Act,— 40  
 (a) in the marginal heading, after the words “Determination of tax”, the words and figures “, pertaining to the period up to Financial Year 2023-24,” shall be inserted;  
 (b) after sub-section (11), the following sub-section shall be inserted, namely:— 45  
 “(12) The provisions of this section shall be applicable for determination of tax pertaining to the period up to Financial Year 2023-24.”.

25. In section 74 of the principal Act,—

Amendment of section 74.

(a) in the marginal heading, after the words “Determination of tax”, the words and figures “, pertaining to the period up to Financial Year 2023-24,” shall be inserted;

5 (b) after sub-section (11) and before *Explanation 1*, the following sub-section shall be inserted, namely:—

“(12) The provisions of this section shall be applicable for determination of tax pertaining to the period up to Financial Year 2023-24.”;

10 (c) *Explanation 2* shall be omitted.

26. After section 74 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 74A.

15 ‘74A. (1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason pertaining to Financial Year 2024-25 onwards.

20 (2) The proper officer shall issue the notice under sub-section (1) within forty-two months from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within forty-two months from the date of erroneous refund.

25 (3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

30 (4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

35 (5) The penalty in case where any tax which has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised,—

40 (i) for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be equivalent to ten per cent. of tax due from such person or ten thousand rupees, whichever is higher;

45 (ii) for the reason of fraud or any wilful misstatement or suppression of facts to evade tax shall be equivalent to the tax due from such person.

(6) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

50 (7) The proper officer shall issue the order under sub-section (6) within twelve months from the date of issuance of notice specified in sub-section (2):

Provided that where the proper officer is not able to issue the order within the specified period, the Commissioner, or an officer authorised by the Commissioner senior in rank to the proper officer but not below the rank of Joint Commissioner of State Tax, may, having regard to the reasons for delay in issuance of the order under sub-section (6), to be recorded in writing, before the expiry of the specified period, extend the said period further by a maximum of six months. 5

(8) The person chargeable with tax where any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, may,— 10

(i) before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment, and the proper officer, on receipt of such information shall not serve any notice under sub-section (1) or the statement under sub-section (3), as the case may be, in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder; 15

(ii) pay the said tax along with interest payable under section 50 within sixty days of issue of show cause notice, and on doing so, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded. 20

(9) The person chargeable with tax, where any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful misstatement or suppression of facts to evade tax, may,— 25

(i) before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen per cent. of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment, and the proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder; 30 35

(ii) pay the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five per cent. of such tax within sixty days of issue of the notice, and on doing so, all proceedings in respect of the said notice shall be deemed to be concluded;

(iii) pay the said tax along with interest payable thereon under section 50 and a penalty equivalent to fifty per cent. of such tax within sixty days of communication of the order, and on doing so, all proceedings in respect of the said notice shall be deemed to be concluded. 40

(10) Where the proper officer is of the opinion that the amount paid under clause (i) of sub-section (8) or clause (i) of sub-section (9) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable. 45

(11) Notwithstanding anything contained in clause (i) or clause (ii) of sub-section (8), penalty under clause (i) of sub-section (5) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax. 50

(12) The provisions of this section shall be applicable for determination of tax pertaining to the Financial Year 2024-25 onwards.

*Explanation 1.*—For the purposes of this section,—

5 (i) the expression “all proceedings in respect of the said notice” shall not include proceedings under section 132;

(ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under this section, the proceedings against all the persons liable to pay penalty under sections 122 and 125 are deemed to be concluded.

10

*Explanation 2.*—For the purposes of this Act, the expression “suppression” shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.’.

15

**27.** In section 75 of the principal Act,—

Amendment of section 75.

(a) in sub-section (1), after the word and figures “section 74”, the words, brackets, figures and letter “or sub-sections (2) and (7) of section 74A” shall be inserted;

20

(b) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) Where any Appellate Authority or Appellate Tribunal or court concludes that the penalty under clause (ii) of sub-section (5) of section 74A is not sustainable for the reason that the charges of fraud or any wilful misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the penalty shall be payable by such person, under clause (i) of sub-section (5) of section 74A.”;

25

(c) for sub-section (10), the following sub-section shall be substituted, namely:—

30

“(10) The adjudication proceedings shall be deemed to be concluded, if the order is not issued within the period specified in sub-section (10) of section 73 or in sub-section (10) of section 74 or in sub-section (7) of section 74A.”;

35

(d) in sub-section (11), after the word and figures “section 74”, the words, brackets, figures and letter “or sub-section (7) of section 74A” shall be inserted;

(e) in sub-section (12), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted;

40

(f) in sub-section (13), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted.

**28.** In section 104 of the principal Act, in sub-section (1), in the *Explanation*, after the word and figures “section 74”, the words, brackets, figures and letter “or sub-sections (2) and (7) of section 74A” shall be inserted.

45

Amendment of section 104.

**29.** In section 107 of the principal Act,—

Amendment of section 107.

(a) in sub-section (6), in clause (b), for the word “twenty-five”, the word “twenty” shall be substituted;

(b) in sub-section (11), in the second proviso, after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted.

Amendment of section 112.

**30.** In section 112 of the principal Act,—

(a) in sub-section (1), after the words “from the date on which the order sought to be appealed against is communicated to the person preferring the appeal”, the words “; or the date, as may be notified by the Government, on the recommendations of the Council, for filing appeal before the Appellate Tribunal under this Act, whichever is later.” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of August, 2024; 5 10

(b) in sub-section (3), after the words “from the date on which the said order has been passed”, the words “; or the date, as may be notified by the Government, on the recommendations of the Council, for the purpose of filing application before the Appellate Tribunal under this Act, whichever is later,” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of August, 2024; 15

(c) in sub-section (6), after the words, brackets and figure “after the expiry of the period referred to in sub-section (1)”, the words, brackets and figure “or permit the filing of an application within three months after the expiry of the period referred to in sub-section (3)” shall be inserted; 20

(d) in sub-section (8), in clause (b),—

(i) for the words “twenty per cent.”, the words “ten per cent.” shall be substituted;

(ii) for the words “fifty crore rupees”, the words “twenty crore rupees” shall be substituted. 25

Amendment of section 122.

**31.** In section 122 of the principal Act, in sub-section (1B), for the words “Any electronic commerce operator who”, the words and figures “Any electronic commerce operator, who is liable to collect tax at source under section 52,” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of October, 2023. 30

Amendment of section 127.

**32.** In section 127 of the principal Act, after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A” shall be inserted.

Insertion of new section 128A.

**33.** After section 128 of the principal Act, the following section shall be inserted, namely:—

Waiver of interest or penalty or both relating to demands raised under section 73, for certain tax periods.

“128A. (1) Notwithstanding anything to the contrary contained in this Act, where any amount of tax is payable by a person chargeable with tax in accordance with,— 35

(a) a notice issued under sub-section (1) of section 73 or a statement issued under sub-section (3) of section 73, and where no order under sub-section (9) of section 73 has been issued; or 40

(b) an order passed under sub-section (9) of section 73, and where no order under sub-section (11) of section 107 or sub-section (1) of section 108 has been passed; or

(c) an order passed under sub-section (11) of section 107 or sub-section (1) of section 108, and where no order under sub-section (1) of section 113 has been passed, 45



5 pertaining to the period from 1st July, 2017 to 31st March, 2020, or a part thereof, and the said person pays the full amount of tax payable as per the notice or statement or the order referred to in clause (a), clause (b) or clause (c), as the case may be, on or before the date, as may be notified by the Government on the recommendations of the Council, no interest under section 50 and penalty under this Act, shall be payable and all the proceedings in respect of the said notice or order or statement, as the case may be, shall be deemed to be concluded, subject to such conditions as may be prescribed:

10 Provided that where a notice has been issued under sub-section (1) of section 74, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a court in accordance with the provisions of sub-section (2) of section 75, the said notice or order shall be considered to be a notice or order, as the case may be, referred to in clause (a) or clause (b) of this sub-section:

15 Provided further that the conclusion of the proceedings under this sub-section, in cases where an application is filed under sub-section (3) of section 107 or under sub-section (3) of section 112 or an appeal is filed by an officer of central tax under sub-section (1) of section 117 or under sub-section (1) of section 118 or where any proceedings are initiated under sub-section (1) of section 108, against an order referred to in clause (b) or clause (c) or against the directions of the Appellate Authority or the Appellate Tribunal or the court referred to in the first proviso, shall be subject to the condition that the said person pays the additional amount of tax payable, if any, in accordance with the order of the Appellate Authority or the Appellate Tribunal or the court or the Revisional Authority, as the case may be, within three months from the date of the said order:

20 Provided also that where such interest and penalty has already been paid, no refund of the same shall be available.

25 (2) Nothing contained in sub-section (1) shall be applicable in respect of any amount payable by the person on account of erroneous refund.

30 (3) Nothing contained in sub-section (1) shall be applicable in respect of cases where an appeal or writ petition filed by the said person is pending before Appellate Authority or Appellate Tribunal or a court, as the case may be, and has not been withdrawn by the said person on or before the date notified under sub-section (1).

35 (4) Notwithstanding anything contained in this Act, where any amount specified under sub-section (1) has been paid and the proceedings are deemed to be concluded under the said sub-section, no appeal under sub-section (1) of section 107 or sub-section (1) of section 112 shall lie against an order referred to in clause (b) or clause (c) of sub-section (1), as the case may be.”

40 **34.** In section 171 of the principal Act,—

(a) in sub-section (2), the following proviso and *Explanation* shall be inserted, namely:—

45 ‘Provided that the Government may by notification, on the recommendations of the Council, specify the date from which the said Authority shall not accept any request for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

50 *Explanation.*—For the purposes of this sub-section, “request for examination” shall mean the written application filed by an applicant requesting for examination as to whether input tax credits availed by any

registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.’;

(b) the *Explanation* shall be renumbered as *Explanation 1* thereof, and after *Explanation 1* as so renumbered, the following *Explanation* shall be inserted, namely:—

‘*Explanation 2.*—For the purposes of this section, the expression “Authority” shall include the “Appellate Tribunal”.’.

Amendment of Schedule III.

**35.** In Schedule III to the principal Act, after paragraph 8 and before *Explanation 1*, the following paragraphs shall be inserted, namely:—

“9. Activity of apportionment of co-insurance premium by the lead insurer to the co-insurer for the insurance services jointly supplied by the lead insurer and the co-insurer to the insured in co-insurance agreements, subject to the condition that the lead insurer pays the central tax, the State tax, the Union territory tax and the integrated tax on the entire amount of premium paid by the insured.

10. Services by insurer to the reinsurer for which ceding commission or the reinsurance commission is deducted from reinsurance premium paid by the insurer to the reinsurer, subject to the condition that the central tax, the State tax, the Union territory tax and the integrated tax is paid by the reinsurer on the gross reinsurance premium payable by the insurer to the reinsurer, inclusive of the said ceding commission or the reinsurance commission.”.

No refund of tax paid or input tax credit reversed.

**36.** No refund shall be made of all the tax paid or the input tax credit reversed, which would not have been so paid, or not reversed, had section 6 been in force at all material times.

Validation of actions taken under Manipur Ordinance 1 of 2024.

**37.** Notwithstanding the cessation of the Manipur Goods and Services Tax (Eighth Amendment) Ordinance, 2024, anything done or any action taken or purported to have been done or taken under the provisions of the said Ordinance shall always be deemed to have been done or taken under the corresponding provisions of this Act as if such provisions had been in force at all material times.

Repeal and savings.

**38.** (1) The Manipur Goods and Services Tax (Amendment) Ordinance, 2025 is hereby repealed. Ord. 1 of 2025.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

## STATEMENT OF OBJECTS AND REASONS

The Manipur Goods and Services Tax Act, 2017 was enacted pursuant to enactment of the Central Goods and Services Tax Act, 2017 to make provision for levy and collection of tax on intra-State supply of goods or services or both by the State of Manipur and for matters connected therewith or incidental thereto.

2. The provisions of the Central Goods and Services Tax Act, 2017 were amended through sections 114 to 150 of the Finance (No.2) Act, 2024 and similar amendments were required to be carried out in the Manipur Goods and Services Tax Act, 2017 at the earliest to bring them into effect from 1st November, 2024, as per the decision of the 54th GST Council and to avoid repugnancy with the said Central Act.

3. Since the Legislative Assembly of Manipur was not in session, the Governor of Manipur promulgated the Manipur Goods and Services Tax (Eighth Amendment) Ordinance, 2024 on the 30th October, 2024.

4. On the 13th February, 2025, a proclamation was issued by the President under article 356 of the Constitution declaring that the powers of the Legislature of the State of Manipur shall be exercisable by or under the authority of Parliament. In the mean time, the Manipur Goods and Services Tax (Eighth Amendment) Ordinance, 2024 ceased to operate on the 29th April, 2025.

5. As the said proclamation issued by the President was in force in the State of Manipur since 13th February, 2025 and Parliament was not in session and circumstances existed which rendered it necessary to take immediate action to have continuance of the Manipur Goods and Services Tax Act, 2017 in line with the Central Goods and Services Tax Act, 2017, the President, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, promulgated the Manipur Goods and Services Tax (Amendment) Ordinance, 2025 on the 9th June, 2025.

6. In accordance with sub-clause (a) of clause (2) of article 123 of the Constitution, the Manipur Goods and Services Tax (Amendment) Ordinance, 2025 is to be replaced by an Act of Parliament and for the said purpose, it is proposed to introduce the Manipur Goods and Services Tax (Amendment) Bill, 2025 in Parliament. The salient features of the said Bill, *inter alia*, are—

(i) to amend sub-section (1) of section 9 of the Manipur Goods and Services Tax Act, 2017 (the said Act) so as to levy State tax on un-denatured extra neutral alcohol or rectified spirit used for manufacture of alcoholic liquor for human consumption;

(ii) to make consequential amendments in sub-section (5) of section 10 of the said Act, so as to incorporate a reference to the proposed new section 74A;

(iii) to insert a new section 11A in the said Act, so as to empower the Government of Manipur to regularise non-levy or short levy of State tax where it is satisfied that such non-levy or short levy was a result of general practice;

(iv) to amend sub-section (3) of section 13 of the said Act, so as to specify the time of supply of services in cases where the invoice is required to be issued by the recipient of services in reverse charge supplies;

(v) to insert a new sub-section (5) in section 16 of the said Act, so as to carve out an exception to the existing sub-section (4) and to provide that in respect of an invoice or debit note for the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under article 39 which is filed up to the thirtieth day of November, 2021;

(vi) to insert a new section 74A to provide for determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason pertaining to Financial Year 2024-25 onwards and to make consequential amendments thereto in the relevant provisions of the said Act;

(vii) to insert a new section 128A to provide for waiver of interest or penalty or both relating to demands raised under section 73, for certain tax periods;

(viii) to validate the actions taken under the lapsed Manipur Goods and Services Tax (Eighth Amendment) Ordinance, 2024; and

(ix) to insert a suitable saving clause to save the actions taken under the Manipur Goods and Services Tax (Amendment) Ordinance, 2025 proposed to be replaced.

7. The Bill seeks to achieve the above objectives.

NEW DELHI;  
*The 31st July, 2025.*

NIRMALA SITHARAMAN.

### *Notes on clauses*

*Clause 2* of the Bill seeks to amend sub-section (1) of section 9 of the Manipur Goods and Services Tax Act, 2017 (the said Act) so as to not to levy State tax on un-denatured extra neutral alcohol or rectified spirit used for manufacture of alcoholic liquor for human consumption.

*Clause 3* of the Bill seeks to make consequential amendments in sub-section (5) of section 10 of the said Act so as to incorporate a reference to the proposed new section 74A.

*Clause 4* of the Bill seeks to insert a new section 11A in the said Act so as to empower the Government to regularise non-levy or short levy of State tax where it is satisfied that such non-levy or short levy was a result of general practice.

*Clause 5* of the Bill seeks to amend sub-section (3) of section 13 of the said Act so as to specify the time of supply of services in cases where the invoice is required to be issued by the recipient of services in reverse charge supplies.

These amendments will take effect retrospectively from 1st November, 2024.

*Clause 6* of the Bill seeks to insert a new sub-section (5) in section 16 of the said Act so as to carve out an exception to the existing sub-section (4) and to provide that in respect of an invoice or debit note for the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed up to the 30th day of November, 2021.

The said clause further proposes to insert a new sub-section (6) in the said section so as to allow the availment of input tax credit in respect of an invoice or debit note in a return filed for the period from the date of cancellation of registration or the effective date of cancellation of registration, as the case may be, till the date of order of revocation of cancellation of registration, filed within thirty days of the date of order of revocation of cancellation of registration, subject to the condition that the time-limit for availment of credit in respect of the said invoice or debit note should not have already expired under sub-section (4) of the said section on the date of order of cancellation of registration. It is also proposed that where the tax has been paid or the input tax credit has been reversed, no refund of the same shall be admissible.

These amendments will take effect from 1st July, 2017.

*Clause 7* of the Bill seeks to amend sub-section (5) of section 17 of the said Act so as to restrict the non-availability of input tax credit in respect of tax paid under section 74 of the said Act only for demands up to Financial Year 2023-24. It further proposes to remove reference to sections 129 and 130 in the said sub-section.

*Clause 8* of the Bill seeks to make consequential amendment in section 21 of the said Act so as to incorporate a reference to the proposed new section 74A.

*Clause 9* of the Bill seeks to insert a new proviso in sub-section (2) of section 30 of the said Act so as to empower the State Government to prescribe conditions and restrictions for revocation of cancellation of registration by rules.

*Clause 10* of the Bill seeks to amend clause (f) of sub-section (3) of section 31 of the said Act so as to empower the State Government to prescribe the time period for issuance of invoice by the recipient in case of reverse charge mechanism supplies by rules.

It further proposes to insert an *Explanation* in sub-section (3) of the said section so as to specify that a supplier registered solely for the purposes of tax deduction at source under section 51 of the said Act shall not be considered as a registered person for the purpose of clause (f) of sub-section (3) of section 31 of the said Act.

*Clause 11* of the Bill seeks to make consequential amendment in sub-section (6) of section 35 of the said Act so as to incorporate a reference to the proposed new section 74A.

*Clause 12* of the Bill seeks to substitute sub-section (3) of section 39 of the said Act so as to mandate the electronic furnishing of return for each month by the registered person required to deduct tax at source, irrespective of whether any deduction has been made in the said month or not. It further empowers the Government of Manipur to prescribe by rules, the form, manner and the time within which such return shall be filed.

*Clause 13* of the Bill seeks to make consequential amendments in sub-section (8) of section 49 of the said Act so as to incorporate a reference to the proposed new section 74A.

*Clause 14* of the Bill seeks to make consequential amendments in sub-section (1) of section 50 of the said Act so as to incorporate a reference to the proposed new section 74A.

*Clause 15* of the Bill seeks to make consequential amendments in sub-section (7) of section 51 of the said Act so as to incorporate a reference to the proposed new section 74A.

*Clause 16* of the Bill seeks to insert a new sub-section (15) in section 54 of the said Act so as to omit the second proviso to sub-section (3) and to provide that no refund of unutilised input tax credit or of integrated tax shall be allowed in cases of zero rated supply of goods where such goods are subjected to export duty.

*Clause 17* of the Bill seeks to make consequential amendments in sub-section (3) of section 61 of the said Act so as to incorporate a reference to the proposed new section 74A.

*Clause 18* of the Bill seeks to make consequential amendments in sub-section (1) of section 62 of the said Act so as to incorporate a reference to the proposed new section 74A.

*Clause 19* of the Bill seeks to make consequential amendments in section 63 of the said Act so as to incorporate a reference to the proposed new section 74A.

*Clause 20* of the Bill seeks to make consequential amendments in sub-section (2) of section 64 of the said Act so as to incorporate a reference to the proposed new section 74A.

*Clause 21* of the Bill seeks to make consequential amendments in sub-section (7) of section 65 of the said Act so as to incorporate a reference to the proposed new section 74A.

*Clause 22* of the Bill seeks to make consequential amendments in sub-section (6) of section 66 of the said Act so as to incorporate a reference to the proposed new section 74A.

*Clause 23* of the Bill seeks to insert a new sub-section (1A) in section 70 of the said Act so as to enable an authorised representative to appear on behalf of the summoned person before the proper officer in compliance of summons issued by the said officer.

*Clause 24* of the Bill seeks to insert a new sub-section (12) in section 73 of the said Act so as to restrict the applicability of the said section for determination of tax pertaining to the period up to the Financial Year 2023-24. It further proposes to amend the marginal heading of the said section accordingly.

*Clause 25* of the Bill seeks to insert a new sub-section (12) in section 74 of the said Act so as to restrict the applicability of the said section for determination of tax pertaining to the period up to the Financial Year 2023-24. It further proposes to amend the marginal heading of the said section, accordingly.

*Clause 26* of the Bill seeks to insert a new section 74A in the said Act so as to provide for determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason pertaining to the Financial Year 2024-25 onwards. It further provides for the same limitation period for issuing demand notices and orders in respect of demands from the Financial Year 2024-25 onwards, irrespective of whether the charges of fraud, wilful misstatement, or suppression of facts are invoked or not, while keeping a higher penalty, for cases involving fraud, wilful misstatement, or suppression of facts.

*Clause 27* of the Bill seeks to insert a new sub-section (2A) in section 75 of the said Act so as to provide for redetermination of penalty demanded in a notice invoking penal provisions under clause (i) of sub-section (5) of the proposed section 74A of the said Act to re-determine the penalty as per clause (i) of sub-section (5) of the said section, in cases where the charges of fraud, wilful misstatement, or suppression of facts are not established. It further seeks to make consequential amendments in section 75 of the said Act, so as to incorporate a reference to the proposed section 74A or the relevant sub-sections thereof.

*Clause 28* of the Bill seeks to make consequential amendments in sub-section (1) of section 104 of the said Act so as to incorporate a reference to sub-sections (2) and (7) of the proposed new section 74A.

*Clause 29* of the Bill seeks to amend sub-section (6) of section 107 of the said Act so as to reduce the maximum amount of pre-deposit for filing appeal before the Appellate Authority from rupees twenty-five crore to rupees twenty crore in State tax. It also proposes to make consequential amendments in sub-section (11) of the said section to incorporate a reference to the proposed new section 74A.

*Clause 30* of the Bill seeks to amend sub-sections (1) and (3) of section 112 of the said Act so as to empower the Government to notify the date for filing appeal before the Appellate Tribunal and provide a revised time limit for filing appeals or application before the Appellate Tribunal.

These amendments will take effect retrospectively from 1st August, 2024.

It further seeks to amend sub-section (6) of the said section so as to enable the Appellate Tribunal to admit appeals filed by the department within three months after the expiry of the specified time limit of six months.

It also seeks to amend sub-section (8) of the said section to reduce the maximum amount of pre-deposit for filing appeals before the Appellate Tribunal from the existing twenty per cent. to ten per cent. of the tax in dispute and also reduce the maximum amount payable as pre-deposit from rupees fifty crore to rupees twenty crore in State tax.

These amendments will take effect retrospectively from 1st November, 2024.

*Clause 31* of the Bill seeks to amend sub-section (1B) of section 122 of the said Act so as to restrict the applicability of the said sub-section to electronic commerce operators, who are required to collect tax at source under section 52 of the said Act.

This amendment will take effect retrospectively from 1st October, 2023.

*Clause 32* of the Bill seeks to make consequential amendments in section 127 of the said Act so as to incorporate a reference to the proposed new section 74A.

*Clause 33* of the Bill seeks to insert a new section 128A in the said Act so as to provide for conditional waiver of interest and penalty in respect of demand notices issued under section 73 of the said Act for the Financial Years 2017-18, 2018-19 and 2019-20, except the demand notices in respect of erroneous refund. Further, it is proposed that in cases where interest and penalty have already been paid in respect of any demand for the said financial years, no refund shall be admissible for the same.

These amendments will take effect retrospectively from 1st November, 2024.

*Clause 34* of the Bill seeks to amend sub-section (2) of section 171 of the said Act so as to empower the Government to notify the date from which the Authority under the said section shall not accept any application for anti-profiteering cases. Further, it is proposed to insert an *Explanation* so as to include the reference of “Appellate Tribunal” in the expression “Authority” under the said section to enable the Government to notify the Appellate Tribunal to act as an Authority to handle anti-profiteering cases.

This amendment will take effect retrospectively from 30th October, 2024.

*Clause 35* of the Bill seeks to amend Schedule III to the said Act so as to provide that the activity of apportionment of co-insurance premium by the lead insurer to the co-insurer for the insurance services jointly supplied by the lead insurer and the co-insurer to the insured in co-insurance agreements shall be treated as neither supply of goods nor supply of services, provided that the lead insurer pays the tax liability on the entire amount of premium paid by the insured. It further proposes to provide that the services by the insurer to the reinsurer, for which the ceding commission or the reinsurance commission is deducted from reinsurance premium paid by the insurer to the reinsurer, shall be treated as neither supply of goods nor supply of services, provided that tax liability on the gross reinsurance premium inclusive of reinsurance commission or the ceding commission is paid by the reinsurer.

This amendment will take effect retrospectively from 1st November, 2024.

*Clause 36* of the Bill seeks to provide that no refund shall be made of all the tax paid or the input tax credit reversed, which would not have been so paid, or not reversed had the said section 6 of the proposed legislation been in force at all material times.

This amendment will take effect retrospectively from 30th October, 2024.

*Clause 37* of the Bill seeks to insert a saving clause for validation of actions taken under the lapsed Manipur Goods and Services Tax (Eighth Amendment) Ordinance, 2024 to provide that anything done or any action taken or purported to have been done or taken under the provisions of the said Ordinance shall always be deemed to have been done or taken under the corresponding provisions of the proposed legislation as if such provisions had been in force at all material times.

This amendment will take effect retrospectively from 9th June, 2025.

*Clause 38* of the Bill seeks to repeal the Manipur Goods and Services Tax (Amendment) Ordinance, 2025 and save anything done or any action taken under the said Ordinance.



## FINANCIAL MEMORANDUM

The Bill seeks to amend the Manipur Goods and Services Tax Act, 2017. The Bill, if enacted, will not involve any expenditure, either recurring or non-recurring nature from the Consolidated Fund of India.

## MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 9 of the Bill seeks to empower the Government of Manipur to provide by rules, the conditions and restrictions for revocation of cancellation of registration.

2. Clause 10 of the Bill seeks to empower the Government of Manipur to provide by rules, the time period for issuance of invoice by the recipient in case of reverse charge mechanism supplies.

3. Clause 12 of the Bill seeks to empower the State Government to mandate the electronic furnishing of return for each month by the registered person required to deduct tax at source, irrespective of whether any deduction has been made in the said month or not. It further empowers the Government of Manipur to provide by rules, the form, manner and the time within which such return shall be filed.

4. Clause 33 of the Bill seeks to provide that all the proceedings in respect of the notice or order or statement, as the case may be, referred to in clause (c) of sub-section (1) of the proposed new section 128A, shall be deemed to be concluded subject to such conditions as may be provided by rules to be made by the Government of Manipur.

5. The matters in respect of which the rules may be made under the aforesaid provisions are matters of procedure and administrative detail and it is not practicable to provide for them in the Bill itself. The delegation of legislative power is, therefore, of a normal character.

ANNEXURE

EXTRACTS FROM THE MANIPUR GOODS AND SERVICES TAX ACT, 2017

(MANIPUR ACT NO. 3 OF 2017)

\* \* \* \* \*

Levy and Collection.

**9. (1)** Subject to the provisions of sub-section (2), there shall be levied a tax called the Manipur Goods and Services Tax on all intra-State supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15, and at such rates, not exceeding twenty per cent., as may be notified by the Government, on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person.

\* \* \* \* \*

Composition levy.

**10. (1)** \* \* \* \*

(5) If the proper officer has reasons to believe that a taxable person has paid tax under sub-section (1) despite not being eligible, such person shall, in addition to any tax that may be payable by him under any other provisions of this Act, be liable to a penalty and the provisions of section 73 or section 74 shall, *mutatis mutandis*, apply for determination of tax and penalty.

\* \* \* \* \*

Time of supply of services.

**13. (1)** \* \* \* \*

(3) In case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earlier of the following dates, namely:—

\* \* \* \* \*

(b) the date immediately following sixty days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier:

Provided that where it is not possible to determine the time of supply under clause (a) or clause (b), the time of supply shall be the date of entry in the books of account of the recipient of supply:

\* \* \* \* \*

Apportionment of credit and blocked credits.

**17. (1)** \* \* \* \*

(5) Notwithstanding anything contained in sub-section (1) of section 16 and sub-section (1) of section 18, input tax credit shall not be available in respect of the following, namely:—

\* \* \* \* \*

(i) any tax paid in terms of sections 74, 129 and 130.

\* \* \* \* \*

Manner of recovery of credit distributed in excess.

**21.** Where the Input Service Distributor distributes the credit in contravention of the provisions contained in section 20 resulting in excess distribution of credit to one or more recipients of credit, the excess credit so distributed shall be recovered from such recipients along with interest, and the provisions of section 73 or section 74, as the case may be, shall *mutatis mutandis* apply for determination of amount to be recovered.

\* \* \* \* \*

Revocation of  
cancellation of  
registration.      **30. (1)** \* \* \* \* \*

(2) The proper officer may, in such manner and within such period as may be prescribed, by order, either revoke cancellation of the registration or reject the application:

Provided that the application for revocation of cancellation of registration shall not be rejected unless the applicant has been given an opportunity of being heard.

\* \* \* \* \*

## CHAPTER VII

### TAX INVOICE, CREDIT AND DEBIT NOTES

Tax invoice.      **31. (1)** \* \* \* \* \*

(3). Notwithstanding anything contained in sub-sections (1) and (2)—

\* \* \* \* \*

(f) a registered person who is liable to pay tax under sub-section (4) of section 9 shall issue an invoice in respect of goods or services or both received by him on the date of receipt of goods or services or both;

(g) a registered person who is liable to pay tax under sub-section (3) or sub-section (4) of section 9 shall issue a payment voucher at the time of making payment to the supplier who is not registered under the Act.

\* \* \* \* \*

## CHAPTER VIII

### ACCOUNTS AND RECORDS

Accounts and  
other records.      **35. (1)** \* \* \* \* \*

(6) Subject to the provisions of clause (h) of sub-section (5) of section 17, where the registered person fails to account for the goods or services or both in accordance with sub-section (1), the proper officer shall determine the amount of tax payable on the goods or services or both that are not accounted for, as if such goods or services or both had been supplied by such person and the provisions of section 73 or section 74, as the case may be, shall *mutatis mutandis*, apply for determination of such tax.

\* \* \* \* \*

Furnishing of  
Returns.      **39. (1)** \* \* \* \* \*

(3) Every registered person required to deduct tax at source under the provisions of section 51 shall furnish, in such form and manner as may be prescribed, a return, electronically, for the month in which such deductions have been made within ten days after the end of such month.

\* \* \* \* \*

## CHAPTER X

### PAYMENT OF TAX

Payment of tax,  
interest, penalty  
and other  
amounts.      **49. (1)** \* \* \* \* \*

(8) Every taxable person shall discharge his tax and other dues under this Act or the rules made thereunder in the following order, namely:—

\* \* \* \* \*

(c) any other amount payable under this Act or the rules made thereunder including the demand determined under section 73 or section 74.

Interest on  
delayed payment  
of tax.

**50. (1)** Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council:

Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.

\* \* \* \* \*

Tax deduction at  
source.

**51. (1)** \* \* \* \* \*

(7) The determination of the amount in default under the section shall be made in the manner specified in section 73 or section 74.

\* \* \* \* \*

## CHAPTER XI

### REFUNDS

Refund of tax.

**54. (1)** \* \* \* \* \*

(3). Subject to the provisions of sub-section (10), a registered person may claim refund of any unutilised input tax credit at the end of any tax period:

Provided that no refund of unutilised input tax credit shall be allowed in cases other than—

(i) zero rated supplies made without payment of tax;

(ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than *nil* rated or fully exempt supplies), except supplies of goods or services or both as may be notified on the recommendations of the Council:

Provided further that no refund of unutilised input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty:

\* \* \* \* \*

Scrutiny of  
returns.

**61. (1)** \* \* \* \* \*

(3) In case no satisfactory explanation is furnished within a period of thirty days of being informed by the proper officer or such further period as may be permitted by him or where the registered person, after accepting the discrepancies, fails to take the corrective measure in his return for the month in which the discrepancy is accepted, the proper officer may initiate appropriate action including those under section 65 or section 66 or section 67, or proceed to determine the tax and other dues under section 73 or section 74.

Assessment of non-filers of returns.

**62.** (1) Notwithstanding anything to the contrary contained in section 73 or section 74, where a registered person fails to furnish the return under section 39 or section 45, even after the service of a notice under section 46, the proper officer may proceed to assess the tax liability of the said person to the best of his judgement taking into account all the relevant material which is available or which he has gathered and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.

\* \* \* \* \*

Assessment of unregistered persons.

**63.** Notwithstanding anything to the contrary contained in section 73 or section 74, where a taxable person fails to obtain registration even though liable to do so or whose registration has been cancelled under sub-section (2) of section 29 but who was liable to pay tax, the proper officer may proceed to assess the tax liability of such taxable person to the best of his judgement for the relevant tax periods and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates:

Provided that no such assessment order shall be passed without giving the person an opportunity of being heard.

Summary assessment in certain special cases.

**64.** (1) \* \* \* \* \*

(2) On an application made by the taxable person within thirty days from the date of receipt of order passed under sub-section (1) or on his own motion, if the Additional Commissioner or Joint Commissioner considers that such order is erroneous, he may withdraw such order and follow the procedure laid down in section 73 or section 74.

CHAPTER XIII

AUDIT

Audit by tax authorities.

**65.** (1) \* \* \* \* \*

(7) Where the audit conducted under sub-section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit wrongly availed or utilised, the proper officer may initiate action under section 73 or section 74.

Special audit.

**66.** (1) \* \* \* \* \*

(6) Where the special audit conducted under sub-section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit wrongly availed or utilised, the proper officer may initiate action under section 73 or section 74.

\* \* \* \* \*

CHAPTER XV

DEMANDS AND RECOVERY

Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful misstatement or suppression of facts.

**73.** (1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

\* \* \* \* \*

Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts.

74. (1) \* \* \* \* \*

*Explanation 2.*—For the purposes of this Act, the expression “suppression” shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.

General provisions relating to determination of tax.

75. (1) Where the service of notice or issuance of order is stayed by an order of a court or Appellate Tribunal, the period of such stay shall be excluded in computing the period specified in sub-sections (2) and (10) of section 73 or sub-sections (2) and (10) of section 74, as the case may be.

\* \* \* \* \*

(10) The adjudication proceedings shall be deemed to be concluded, if the order is not issued within three years as provided for in sub-section (10) of section 73 or within five years as provided for in sub-section (10) of section 74.

(11) An issue on which the Appellate Authority or the Appellate Tribunal or the High Court has given its decision which is prejudicial to the interest of revenue in some other proceedings and an appeal to the Appellate Tribunal or the High Court or the Supreme Court against such decision of the Appellate Authority or the Appellate Tribunal or the High Court is pending, the period spent between the date of the decision of the Appellate Authority and that of the Appellate Tribunal or the date of decision of the Appellate Tribunal and that of the High Court or the date of the decision of the High Court and that of the Supreme Court shall be excluded in computing the period referred to in sub-section (10) of section 73 or sub-section (10) of section 74 where proceedings are initiated by way of issue of a show cause notice under said sections.

(12) Notwithstanding anything contained in section 73 or section 74, where any amount of self-assessed tax in accordance with a return furnished under section 39 remains unpaid, either wholly or partly, or any amount of interest payable on such tax remains unpaid, the same shall be recovered under the provisions of section 79.

(13) Where any penalty is imposed under section 73 or section 74, no penalty for the same act or omission shall be imposed on the same person under any other provision of this Act.

\* \* \* \* \*

Advance ruling to be void in certain circumstances.

104. (1) Where the Authority or the Appellate Authority finds that advance ruling pronounced by it under sub-section (4) of section 98 or under sub-section (1) of section 101 has been obtained by the applicant or the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void *ab-initio* and thereupon all the provisions of this Act or the rules made there under shall apply to the applicant as if such advance ruling had never been made:

Provided that no order shall be passed under this sub-section unless an opportunity of being heard has been given to the applicant.

*Explanation.*— The period beginning with the date of such advance ruling and ending with the date of order under this sub-section shall be excluded while computing the period specified in sub-sections (2) and (10) of section 73 or sub-section (2) and (10) of section 74.

\* \* \* \* \*

CHAPTER XVIII

APPEALS AND REVISION

Appeals to  
Appellate  
Authority.

**107. (1)** \* \* \* \* \*

(6) No appeal shall be filed under sub-section (1), unless the appellant has paid—

\* \* \* \* \*

(b) a sum equal to ten per cent. of the remaining amount of tax in dispute arising from the said order, subject to a maximum of twenty-five crore rupees in relation to which the appeal has been filed.

\* \* \* \* \*

(11) The Appellate Authority shall, after making such further inquiry as may be necessary, pass such order, as it thinks just and proper, confirming, modifying or annulling the decision or order appealed against but shall not refer the case back to the adjudicating authority that passed the said decision or order:

Provided that an order enhancing any fee or penalty or fine in lieu of confiscation or confiscating goods of greater value or reducing the amount of refund or input tax credit shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order:

Provided further that where the Appellate Authority is of the opinion that any tax has not been paid or short-paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, no order requiring the appellant to pay such tax or input tax credit shall be passed unless the appellant is given notice to show cause against the proposed order and the order is passed within the time limit specified under section 73 or section 74.

\* \* \* \* \*

Appeals to  
Appellate  
Tribunal.

**112. (1)** Any person aggrieved by an order passed against him under section 107 or section 108 of this Act or the Central Goods and Services Tax Act may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal.

\* \* \* \* \*

(3) The Commissioner may, on his own motion, or upon request from the Commissioner of central tax, call for and examine the record of any order passed by the Appellate Authority or the Revisional Authority under this Act or under the Central Goods And Services Tax Act for the purpose of satisfying himself as to the legality or propriety of the said order and may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal within six months from the date on which the said order has been passed for determination of such points arising out of the said order as may be specified by the Commissioner in his order.

\* \* \* \* \*

(6) The Appellate Tribunal may admit an appeal within three months after the expiry of the period referred to in sub-section (1), or permit the filing of a memorandum of cross-objections within forty-five days after the expiry of the period referred to in sub-section (5), if it is satisfied that there was sufficient cause for not presenting it within that period.

\* \* \* \* \*

(8) No appeal shall be filed under sub-section (1), unless the appellant has paid—

\* \* \* \* \*



(b) a sum equal to twenty per cent. of the remaining amount of tax in dispute, in addition to the amount paid under sub-section (6) of the section 107, arising from the said order, in relation to which the appeal has been filed.

\* \* \* \* \*

CHAPTER XIX

OFFENCES AND PENALTIES

Penalty for certain offences.

**122. (1)** \* \* \* \* \*

(1B) Any electronic commerce operator who—

(i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply;

(ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or

(iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act,

shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher.

\* \* \* \* \*

Power to impose penalty in certain cases.

**127.** Where the proper officer is of the view that a person is liable to a penalty and the same is not covered under any proceedings under section 62 or section 63 or section 64 or section 73 or section 74 or section 129 or section 130, he may issue an order levying such penalty after giving a reasonable opportunity of being heard to such person.

\* \* \* \* \*

Anti-profiteering Measure.

**171. (1)** Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.

(2) The Central Government may on recommendations of the Council, by notification, constitute an Authority, or empower an existing Authority constituted under any law for the time being in force, to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

(3) The Authority referred to in sub-section (2) shall exercise such powers and discharge such functions as may be prescribed.

(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 amount is deposited within thirty days of the date of passing of the order by the Authority.

*Explanation.*—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.

\* \* \* \* \*

LOK SABHA

---

A

**BILL**

further to amend the Manipur Goods and Services Tax Act, 2017.

---

*(Smt. Nirmala Sitharaman, Minister of Finance and Corporate Affairs)*