

**BILL NO. 13 OF 2021**

**THE MANIPUR GOODS AND SERVICES TAX (THIRD  
AMENDMENT) BILL, 2021**

(As passed by the Manipur Legislative Assembly on 10-02-2021)

[Recommendations of the Governor under clauses (1) and (3) of Article 207 of the  
Constitution of India have been obtained]

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(THIRD AMENDMENT) BILL, 2021**

**A  
Bill**

*further to amend the Manipur Goods and Services Tax Act, 2017  
(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: -

Short title and  
commencement.

1. (1) 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 11 shall be deemed to have come into force with effect from 18<sup>th</sup> day of May, 2020.
  - (b) sections 2 and 13 shall be deemed to have come into force with effect from 30<sup>th</sup> day of June, 2020.
  - (c) Section 12 shall be deemed to have come into force with effect from 31<sup>st</sup> 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.

- Amendment of section 2. 2. In section 2 of the Manipur Goods and Services Tax Act, 2017 (hereinafter referred to as the Principal Act), in clause (114), for sub-clauses (c) and (d), the following sub-clauses shall be substituted, namely:—
- Manipur Act No. 3  
of 2017.
- “(c) Dadra and Nagar Haveli and Daman and Diu;  
(d) Ladakh;”.
- Amendment of section 10. 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.
- Amendment of section 16. 4. In section 16 of the Principal Act, in sub-section (4), the words “invoice relating to such” shall be omitted.
- Amendment of section 29. 5. In section 29 of the Principal Act, in sub-section (1), 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 optout of the registration voluntarily made under sub-section (3) of section 25:”.
- Amendment of section 30. 6. In section 30 of the Principal Act, in sub-section (1), 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).”.
- Amendment of section 31. 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.”.
- Amendment of section 51. 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.

9. In section 122 of the Principal Act, after sub-section (1), the following sub-section shall be inserted, namely:—

Amendment of  
section 122.

“(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.”.

10. In section 132 of the Principal Act, in sub-section (1),—

Amendment of  
section 132.

(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,—

Amendment of  
section 140.

(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.

Insertion of new section 168A in Act 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 notified 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.”.

Amendment of Section 172

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.

Amendment to Schedule II

14. In Schedule II 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 1<sup>st</sup> day of July, 2017.

3 of 2017.

15. (1) Notwithstanding anything contained in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure section) Number 1/2017- State Tax (Rate), dated 28<sup>th</sup> June, 2017 published in the Manipur Gazette, Extraordinary, vide Number 110, dated the 29<sup>th</sup> 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,—

Retrospective exemption from, or levy or collection of, central tax in certain cases.

(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 1<sup>st</sup> day of July, 2017 and ending with the 30<sup>th</sup> 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 1<sup>st</sup> day of July, 2017 and ending with the 31<sup>st</sup> day of December, 2018 (both days inclusive).

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had subsection (1) been in force at all material times.

Manipur  
Ordinance No.  
4 of 2020.

16. (1) The Manipur Goods and Services Tax (Third Amendment) Second Ordinance, 2020 is hereby repealed.

Repeal and  
savings.

(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.