THE MANIPUR BILL NO. 9 OF 2026.

THE MANIPUR GOODS AND SERVICES TAX (TENTH AMENDMENT) BILL, 2026

(AS INTRODUCED IN THE MANIPUR LEGISLATIVE ASSEMBLY)

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A

BILL

to further amend the Manipur Goods and Services Tax Act, 2017 (No.3 of 2017).

WHEREAS, the Central Goods and Services Tax Act, 2017 has been amended, under Section 153 to 155 of the Finance Act, 2026 (No. 4 of 2026);

AND WHEREAS, similar amendments are required to be made in the Manipur Goods and Services Tax Act, 2017 to avoid repugnancy with the Central Act;

BE it enacted by the Manipur Legislative Assembly in the Seventy-seventh 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 (Tenth Amendment) Act, 2026.

(2) It shall come into force on such date, with prospective or retrospective effect, as the State Government may, by notification in the *Official Gazette*, appoint and different dates may be appointed for different provisions of this Act.

Amendment of section 15.

2. In the Manipur Goods and Services Tax Act, 2017, (hereinafter referred to as "the principal Act"), in section 15, in subsection (*3*), for clause (*b*), the following clause shall be substituted, namely: –

"(*b*) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.".

3. In section 34 of the principal Act, in subsection (*1*), after the words "both supplied are found to be deficient", the words, brackets, letter and figures "or where a discount referred to in clause (*b*) of sub-section (*3*) of section 15 is given" shall be inserted.

Amendment of section 34.

4. In section 54 of the principal Act, —

Amendment of section 54.

(*a*) in sub-section (*6*), after the words "supply of goods or services or both", the words, brackets and figures "or of unutilised input tax credit allowed under clause (*ii*) of the first proviso to sub-section (*3*)" shall be inserted;

(*b*) in sub-section (*14*), after the words, brackets and figures "sub-section (*5*) or sub-section (*6*)", the words ", other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax," shall be inserted.

STATEMENT OF OBJECTS & REASONS

The Central Government has amended the Central Goods and Services Tax Act, 2017, under Section 153 to 155 of the Finance Act, 2026 (No. 4 of 2026);

Similar amendments are required to be made in the Manipur Goods and Services Tax Act, 2017 to avoid repugnancy with the Central Act.

The proposed Manipur Goods and Services Tax (Tenth Amendment) Bill, 2026, *inter alia*, provides for—

Clause 2 of the Bill seeks to amend sub-section (3) of section 15 of the Manipur Goods and Services Tax Act to do away with requirement of linking the post-sale discount with an agreement specifically linked to relevant invoices and to refer to issuance of credit note under section 34 where the input tax credit is reversed by the recipient.

Clause 3 of the Bill seeks to amend section 34 of the Manipur Goods and Services Tax Act so as to include the reference of discount referred under clause (b) of sub-section (3) of section 15 in the said section for issuing credit notes for post-supply discounts.

Clause 4 of the Bill seeks to amend sub-section (6) of section 54 of the Manipur Goods and Services Tax Act to extend the provisions of provisional refund to refunds arising out of inverted duty structure.

The clause further seeks to amend sub-section (14) of section 54 of the Manipur Goods and Services Tax Act to provide for removing the threshold limit for refund claim in case of goods exported out of India with payment of tax.

2. The Bill seeks to achieve the above objectives.

(Yumnam Khemchand Singh)
Hon’ble Finance Minister

TECHNICAL REPORT

The proposed Bill provides for the levy of tax on the supply of goods or services or both. The subject matter of the Bill conforms to the provisions of Clause (1) of the Article 286 of the Constitution of India.

The State Legislature is competent to legislate on the subject under Clause (1) of Clause 246A of the Constitution of India. The Provisions of the Bill are not repugnant to any provision of any existing Central Law or any provision of the Constitution. It does not attract the proviso to Article 304(b) of the Constitution of India.

The Bill is money bill as defined in Clause (a) of Clause (1) of Article 199 of the Constitution of India and as such recommendation of the Governor as required under clause (1) of Article 207 of the Constitution of India will be required for introduction of the Bill in the Manipur Legislative Assembly.

Commissioner
Law & Legislative Department
Government of Manipur

FINANCIAL MEMORANDUM

The 'Manipur Goods and Services Tax (Tenth Amendment) Bill, 2026' if enacted and brought into force, will not involve any recurring or non-recurring expenditure from the Consolidated Fund of the State.

(N Ashok Kumar)
Commissioner (Finance)
Government of Manipur

MEMORANDUM REGARDING DELEGATED LEGISLATION

The provisions of the Bill, inter alia, empower the State Government to issue notifications and to make rules for various purposes as specified therein.

Clause 2 of the Bill seeks to amend sub-section (3) of section 15 of the Manipur Goods and Services Tax Act to do away with requirement of linking the post-sale discount with an agreement specifically linked to relevant invoices and to refer to issuance of credit note under section 34 where the input tax credit is reversed by the recipient.

Clause 3 of the Bill seeks to amend section 34 of the Manipur Goods and Services Tax Act so as to include the reference of discount referred under clause (b) of sub-section (3) of section 15 in the said section for issuing credit notes for post-supply discounts.

Clause 4 of the Bill seeks to amend sub-section (6) of section 54 of the Manipur Goods and Services Tax Act to extend the provisions of provisional refund to refunds arising out of inverted duty structure.

The clause further seeks to amend sub-section (14) of section 54 of the Manipur Goods and Services Tax Act to provide for removing the threshold limit for refund claim in case of goods exported out of India with payment of tax.

2. The matters in respect of which rules or regulations may be made are matters of procedure and details and it is not practicable to provide for them in the Bill itself.

3. The delegation of legislative powers is, therefore, of a normal character.

Notes on Clauses

The Manipur Goods and Services Tax (Tenth Amendment) Bill, 2026, *inter alia*, provides the following, namely: —

Clause 2 of the Bill seeks to amend sub-section (3) of section 15 of the Manipur Goods and Services Tax Act to do away with requirement of linking the post-sale discount with an agreement specifically linked to relevant invoices and to refer to issuance of credit note under section 34 where the input tax credit is reversed by the recipient.

Clause 3 of the Bill seeks to amend section 34 of the Manipur Goods and Services Tax Act so as to include the reference of discount referred under clause (b) of sub-section (3) of section 15 in the said section for issuing credit notes for post-supply discounts.

Clause 4 of the Bill seeks to amend sub-section (6) of section 54 of the Manipur Goods and Services Tax Act to extend the provisions of provisional refund to refunds arising out of inverted duty structure.

The clause further seeks to amend sub-section (14) of section 54 of the Manipur Goods and Services Tax Act to provide for removing the threshold limit for refund claim in case of goods exported out of India with payment of tax.

EXTRACT OF THE RELEVANT SECTIONS OF THE MANIPUR GOODS AND SERVICES TAX ACT, 2017 (MANIPUR ACT 3 OF 2017)

*   *   *   *   *

15 (*3*) The value of the supply shall not include any discount which is given —

(a) before or at the time of the supply if such discount has been duly recorded in the invoice issued in respect of such supply; and

(b) after the supply has been effected, if —

(i) such discount is established in terms of an agreement entered into at or before the time of such supply and specifically linked to relevant invoices; and

(ii) input tax credit as is attributable to the discount on the basis of document issued by the supplier has been reversed by the recipient of the supply.

*   *   *   *   *

34. Credit and debit notes, —

(1) Where one or more tax invoices have been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient one or more credit notes for supplies made in a financial year containing such particulars as may be prescribed.

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54. *(6)* Notwithstanding anything contained in sub-section (5), the proper officer may, in the case of any claim for refund on account of zero-rated supply of goods or services or both made by registered persons, other than such category of registered persons as may be notified by the Government on the recommendations of the Council, refund on a provisional basis, ninety per cent. of the total amount so claimed, in such manner and subject to such conditions, limitations and safeguards as may be prescribed and thereafter make an order under sub-section (5) for final settlement of the refund claim after due verification of documents furnished by the applicant.

(14) Notwithstanding anything contained in this section, no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if the amount is less than one thousand rupees.

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