GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 09/2026- State Tax (Rate)

Imphal, the 30th October, 2026

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (5) of section 9 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section) number 17/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 126, dated the 29th June, 2017, namely:—

In the said notification, for clause (v), the following clause shall be substituted, namely: –

"(v) Delivery services, other than postal and courier services, except where the person supplying such services through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.".

2. This notification shall come into force with effect from 1st day of November, 2026.

30 Oct 2026

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

Note: — The principal notification No. 17/2017- State Tax (Rate) dated the 28th June, 2017 was published in the Manipur Gazette, Extraordinary, *vide* number 126, dated the 29th June, 2017 and was last amended by notification No. 17/2025 - State Tax (Rate), dated 17th September, 2025 published in the Manipur Gazette, Extraordinary, *vide* number 123, dated the 17th September, 2025.

Copy to:

1. Director, Printing and Stationery, Government of Manipur
2. Guard file.

It is requested kindly to publish the above notification in the Extraordinary issue of the Manipur Gazette immediately and furnish the copy to this Commissionerate after publication.