GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 05/2026- State Tax (Rate)

Imphal, the 30th October, 2026

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (1) of section 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, 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), No. 26/2018- State Tax (Rate), dated the 31st December, 2018, published in the Manipur Gazette, Extraordinary, *vide* number 379, dated the 3rd January, 2019 namely:—

In the said notification, in the Explanation, for clause (c), the following clause shall be substituted, namely: -

"(c) "Nominated Agency" means entities mentioned in Appendix 4B of Handbook of Procedures, as amended by the Directorate General of Foreign Trade from time to time;".

2. This notification shall come into force on the 1st day of November, 2026.

30 Oct 2026

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

Note: The principal notification No. 26/2018-State Tax (Rate), dated the 31st December, 2018 was published in the Manipur Gazette, Extraordinary, *vide* number 379, dated the 3rd January, 2019 and was last amended *vide* Notification No. 18/2025-State Tax (Rate) dated the 29th October, 2025, published in Manipur Gazette, Extraordinary *vide* number 183, dated the 3rd November, 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.