


MANIPUR GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 232

Imphal, Friday, November 8, 2024

(Kartika 17, 1946)

**GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)**

NOTIFICATION NO. 13/2024-STATE TAX

Imphal, the 31st October, 2024

No. TAX/4(53)/GST-NOTN/2016: — In pursuance of the provisions of section 5 read with clause (99) of section 2 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), hereafter in this notification referred to as the said Act, the State Government hereby authorises —

- (a) the Commissioner of State Tax for decisions or orders passed by the Additional or Joint Commissioner of State Tax; and
- (b) the Additional or Joint Commissioner of State Tax for decisions or orders passed by the Deputy Commissioner or Assistant Commissioner or Superintendent of State Tax, as the Revisional Authority under section 108 of the said Act.

DR. VINEET JOSHI,
Chief Secretary (Finance),
Government of Manipur.