## E X T R A O R D I N A R Y PUBLISHED BY AUTHORITY

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GOVERNMENT OF MANIPUR DEPARTMENT OF TAXES

## NOTIFICATION

Imphal, the 19th June, 2017

No. Tax/4(53)/GST-NOTN/2016/A:- In exercise of the powers conferred by sub-rule (1) of rule 26 of the Manipur Goods and Services Tax Rules, 2017 (hereinafter referred to as the said Rules), the Commissioner, hereby notifies the following modes of verification, for the purpose of the said rule, namely:-

- (i) Aadhaar based Electronic Verification Code (EVC);
- (ii) Bank account based One Time Password (OTP):

Provided that where the mode of authentication of any document is through any of the aforesaid modes, such verification shall be done within two days of furnishing the documents.

2. This notification shall come into force on the 22<sup>nd</sup> day of June, 2017.

HRISHEEKESH MODAK, Commissioner of Taxes, Manipur.