Subject: Division of Taxpayer base between the Central Government and the Government of Manipur.

In accordance with the guidelines issued by the GST Council Secretariat vide Circular No.01/2017, issued vide F.No.166/Cross Empowerment/GSTC/2017 dated 20.09.2017 with respect to the division of taxpayer base between the Central Government and the Government of Manipur to ensure single interface under GST, the State Level Committee comprising Shri. Gaigongdina Panmei, Commissioner of Central GST, Imphal and Shri. Hrisheekesh Modak, Commissioner of Taxes, Manipur has hereby decided to assign the taxpayers registered in the State of Manipur in the following manner:

1. **Taxpayers with turnover above Rs 1.5 Crores**
   a) Taxpayers falling under the jurisdiction of the Centre (Annexure-I A)
   b) Taxpayers falling under the jurisdiction of the State (Annexure-I B)

2. **Taxpayers with turnover less than Rs 1.5 Crores**
   a) Taxpayers falling under the jurisdiction of the Centre (Annexure-II A)
   b) Taxpayers falling under the jurisdiction of the State (Annexure-II B)

3. The trade and industry associations/chambers of commerce are requested to bring the contents of this order to the notice of all their members.

(Gaigongdina Panmei)
Commissioner of Central GST,
Imphal

(Hrisheekesh Modak)
Commissioner of Taxes,
 Manipur

Copy to:

1. Chief Commissioner of GST and Customs, Guwahati Zone, Shillong
2. Principal Secretary (Finance), Government of Manipur.
3. Commissioners of __________ (all jurisdictional and audit Commissionerates)
4. Director General, Directorate General of Systems & Data Management , CBEC
5. Notice Board
6. Web Master, CBEC
7. Web Master, Zonal Website
8. RAC Members
9. Guard file