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MANIPUR

SOUGATA TALUKDAR*

Introduction

The North-Eastern Areas (Re-organization) Act, 1971, granted Manipur full statehood on 21 January 1972, along with a unicameral Legislative Assembly consisting of 60 members.¹ Of these sixty seats, twenty are in the nearby hill districts and forty are in the Imphal Valley.² Currently, candidates from Scheduled Castes are restricted to one assembly seat, while those from Scheduled Tribes are restricted to 19 assembly constituencies.³ The 12th Manipur Legislative Assembly is now in session and will stay that way till 13 March 2027. The Manipur Legislative Assembly currently has Shri Thokchom Satyabrata Singh in the role of Speaker and Shri Karam Meghajit Singh in the role of Secretary.⁴

I have majorly conducted this research by using digital sources and by connecting with people who have political influences in the State of Manipur. The website of the Manipur Legislative Assembly is not updated. There is no specific information regarding the working of the sessions. Nevertheless, the website of the Directorate of Printing and Stationery, Government of Manipur contains all the eGazette Publications by maintaining a periodical chronology. I tried to extract information from those gazettes and analyze them accordingly. The interaction with people with political influences helps me to understand the current socio-political scenario of the State of Manipur. In this regard, the newspaper reports also give an insight into the background of the legislative schemes in Manipur.

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¹ Manipur Legislative Assembly Website, available at: <https://www.assembly.mn.gov.in> (Last visited on 20 October 2023).

² Tejas Harad, *ST Status for Manipur's Meiteis: What is at Stake?*. TheQuint (6 May 2023), available at: <https://www.thequint.com/news/politics/manipur-violence-st-status-for-meiteis-valley-vs-hills> (Last visited on 16 November 2023).

³ Manipur Legislative Assembly, available at: <https://manipur.neva.gov.in/> (Last visited on 19 November 2025).

⁴ The 12th Manipur Legislative Assembly, available at: <https://manipur.neva.gov.in/> (Last visited on 20 November 2023).

Quantitative Legislative Survey

The 12th Manipur Assembly held only two sessions in 2023. The Budget session of eleven days with ten sittings lasted from 21 February to 3 March 2023. On 29 August 2023, the Legislative Assembly reconvened for the monsoon session. After just eleven minutes of business, nine minutes of real business the session was adjourned sine die, much to the chagrin of the opposition.⁵

In 2023, the Manipur Legislative Assembly enacted 9 statutes in different areas. Two of these were appropriation Acts, another two pertained to local self-government. The other statutes dealt with various subjects including defacement of properties, taxation, regulation of shops and establishments, establishment of a university and a temple board. Due to the turmoil in the state, the government preferred to pass two ordinances. These are the Manipur Goods and Services Tax (Sixth Amendment) Ordinance, 2023 (Manipur Ordinance No. 1 of 2023) and the Manipur Labour Laws (Exemption from Renewal of Registration and License by Establishments) Ordinance, 2023.

In exercise of the powers conferred under proviso to sub-section (2) of Section 1 of the Manipur Liquor Prohibition Act, 1991 (Manipur Act. No. 4 of 1991), the Governor of Manipur has withdrawn the said Act from Greater Imphal areas, district headquarters, tourist locations in the state, and registered hotel establishments with not less than 20 lodging rooms of the state of Manipur.⁶

Further, in the exercise of the powers conferred under sub-section (2) of Section 1 of the Manipur Liquor Prohibition (Amendment) Act, 2002 (Manipur Act No. 5 of 2002), the said Act was to come into force on December 6 2023.⁷

In addition, in 2023 the Government of Manipur through, as per the power conferred on the Governor under Article 309 of the Constitution of India, came with various rules primarily dealing with government employment, public services and taxation. The following table lists the same.

⁵ State Assembly Adjourned After 11 minutes Only; MPCC Hoists Black Flag in Protest; BJP Blames Congress; Rejection of August 29 Assembly Proceedings Demanded; CPI Says Government Deaf; Five Killed in Bishnupur Gunfight; SC Tells the Govt to Ensure Essential Supply Chain, available at: <https://imphalreviews.in/state-assembly-adjourned-after-11-minutes-only-mpcc-hoists-black-flag-in-protest-bjp-blames-congress-rejection-of-august-29-assembly-proceedings-demanded-cpi-says-government-deaf-five-killed-in-b/> (Last visited on 25 November 2023).

⁶ Government of Manipur, Secretariat: Finance Department, No. FX-8/13/2022-e-FD(I). (Manipur Gazette 199).

⁷ Ibid.

Subject Area	Rule
Education	Manipur Education Service Rules, 2012 (2nd Amendment), 2023
	Manipur Health Services (1st Amendment) Rules, 2023
Police	Manipur Police Service Rules, 1965 (3rd Amendment), 2023
	Manipur Police Service (2nd Amendment) Rules, 2023
	Manipur Police Service (1st Amendment) Rules, 2023
	Police Department, Manipur [Subedar of M.R./IRBns/Home Guard/Training Staff] Recruitment Rules, 2023
	Police Department, Manipur [Inspector of Police (Civil)] Recruitment Rules, 2023
GST	Manipur Goods and Services Tax (Fourth Amendment) Rules, 2023
	Manipur Goods and Services Tax (Third Amendment) Rules, 2023
	Manipur Goods and Services Tax (Second Amendment) Rules, 2023
	Manipur Goods and Services Tax (Amendment) Rules, 2023
Public Services, Pay & Recruitment	Manipur Services (Revised Pay) (6th Amendment) Rules, 2023
	Junior Manipur Civil Services (2nd Amendment) Rules, 2023
	High Court of Manipur Officers and Employees Recruitment and Condition of Service (Classification, Control, Appeal and Conduct) (Second Amendment) Rules, 2023
	Manipur Finance Services (1st Amendment) Rules, 2023
Land, Revenue & Minerals	Manipur Regulation of Sale Deed Registration (Amendment) Rules, 2023
	Manipur Land Revenue and Land Reforms (Leasing Out of Government Land) Rules, 2022
	Manipur Minor Mineral Concession (Second Amendment) Rules, 2022
Recovery & Administration	Manipur Public Demand Recovery Rules, 2023

Qualitative Analysis

Local Government

The Manipur Panchayati Raj Amendment Act

The Manipur Panchayati Raj (Eight Amendment) Act, 2023 (Manipur Act No. 1 of 2023)⁸ was enacted to amend Manipur Panchayati Raj Act, 1994. Under the original statute, three bodies were established, namely, Gram Sabha,⁹ Gram Panchayat,¹⁰ and Zilla Parishad.¹¹ This new Amendment Act introduces Panchayat Samiti and makes it a three-tier Panchayati Raj

⁸ It is published through Notification No. 2/20/2022-Leg/L (Gazette 475). This Act received assent of the Governor on 15 February 2023.

⁹ Manipur Panchayati Raj Act, 1994, s 3.

¹⁰ *Id.*, s 13.

¹¹ *Id.*, s 48.

system in the State. It introduces Section 110, enabling the State Government to form a Panchayat Samiti with the Block name and jurisdiction for every Block. All Panchayat Samitis are corporate entities with perpetual succession and a common seal. They can sue or be sued in their corporate name for the acquisition, holding, and transfer of movable property, whether or not it is located within the boundaries of the territory they have the authority to govern. They can also enter into contracts and take any other action that is appropriate, expedient, or necessary to fulfil the purposes for which they were established.

The Panchayat Samiti should consist of (a) the members directly elected from the territorial Constituencies, (b) the members of the House of the People and the members of the State Legislative Assembly representing constituencies which comprise wholly or partly Panchayat Samiti, and (c) ten per cent of the Pradhans of the Gram Panchayats in the Block.¹² One member for every twenty thousand people, or a portion of that number, will be chosen by the government from among the territorial constituencies, taking into account the Block's total population. The elected members of the Panchayat Samiti are tasked with choosing two members from among themselves to serve as Pramukh and Up-Pramukh, respectively, in accordance with the recently added Section 116. The Pramukh has to (a) perform all the duties imposed and exercise all the power conferred on the Pramukh under this Act and rules made thereunder, (b) convene, preside over and conduct meetings of the Panchayat Samiti, (c) exercise administrative supervision and control over the Executive Officer, all the officers and other employees of the Panchayat Samiti and the officers, (d) exercise such other powers, perform such other functions and discharge such other duties as the Government may prescribe, and (e) exercise overall supervision over the financial and executive administration of the Panchayat Samiti. As per the recently added Section 121, each Panchayat Samiti is required to convene at least once every three months on a day, time, and location within the local boundary of the Block in question, which they may determine during the meeting that immediately precedes it. Apart from these, the Eight Amendment Act also provide detailed scheming for the procedure of working of the Panchayat Samiti, Standing Committees and their functions, financial capacity and allocation of funds etc.

The Manipur Town and Country Planning Amendment Act

The Manipur Town and Country Planning (Fifth Amendment) Act, 2023,¹³ which further amends the Manipur Town and Country Planning Act, 1975, was notified by the Manipur government on March 23, 2023. This Act received assent from the Governor on 18 March 2023. This Amendment specified the time limit of twelve months for drafting the scheme of

¹² Manipur Panchayati Raj (Eight Amendment) Act, 2023, Section 2.

¹³ It is published through Notification No. 2/8/2023-Leg/L (Gazette 527).

an area after the declaration of intention of the development scheme under Section 29. It also empowers the authority or Chief Town Planner to appoint a Town Planner officer for a specified development scheme.¹⁴ This 2023 Act also included residential areas as part of the scheme which was absent in the original Act.¹⁵ This new amendment specifies allotment of land from the total area covered under the scheme to the extent of (i) 15% for roads, (ii) 5% for parks, playgrounds, gardens and open space, (iii) 5% for social infrastructure such as school, dispensary, fire brigade, public utility place, (iv) the reservation of land to the extent of 5% for the purpose of providing housing accommodation to the members of socially and economically backward classes of people; and (v) 15% (fifteen per cent) for sale by appropriate authority for residential, commercial or industrial use depending upon the nature of development.¹⁶ After Chapter V (Development Scheme) of the Principal Act, a new Chapter V-A (Special Provisions for Local Area Plan) is inserted. The appropriate authority is empowered to make one or more Local Area Plans for the development area or any part thereof, regard being had to the proposals in the final development plan, if any. Local Area Plans may be created for any site, whether or not it is included in the approved preliminary plan. However, prior approval from the State Government is required in order to create a Local Area Plan for any land that is not included in the approved preliminary concept.¹⁷ The Local Area Plan may provide provisions to (a) define and provide for the complete road and street pattern for the present and in the future and indicate the traffic circulation, (b) lay down in detail the projected road and street furniture, (c) access, make projection for the future requirements of amenities, services and utilities such as transport, electricity, water, drainage, plantation and land scape, (d) prescribe in detail the foot print, height and building envelope, control over architectural features including elevation and frontage, numbers of stories, size of buildings, courtyard, pickup and drop off points, entry points to the basement, parking and such other requirement to integrate the building envelope in the vicinity, (e) indicate the phasing of the program of development and the cost of development and the share to be paid by each owner or the beneficiary, (f) access the cost of works to be provided by the appropriate authority and the contribution of fees to be paid by different owners. After considering the objections raised by the people affected by the proposed Local Area Plan and after modifying the plan accordingly, the appropriate authority has to submit the Plan to the State Government. On receipt of the Plan, the State Government either can

¹⁴ Manipur Town and Country Planning (Fifth Amendment) Act, 2023, Section 2(1).

¹⁵ The original Act specified allotment or reservation of land for roads, open spaces, gardens, recreation grounds, schools, markets, industrial and commercial activities, green belts and dairies, transport facilities and public purposes of all kinds.

¹⁶ Manipur Town and Country Planning (Fifth Amendment) Act, 2023, s 3(2).

¹⁷ *Id.*, s 6.

sanction that Plan with or without modification or return the Plan with a note to the appropriate authority. The State Government also has the authority to refuse to accord sanction to the plan. In addition to this, the Manipur Town and Country Planning (Fifth Amendment) Act, 2023 inserted a new Chapter, i.e., Chapter VIII-A, after Chapter VIII of the Principal Act which deals with “Finance for Development Schemes”. This Chapter contains provisions regarding the costs of a town planning scheme, Compensation in respect of property or rights injuriously affected by the development scheme, exclusion of compensation in certain areas etc.¹⁸

Revenue Raising and Taxes

Value Added Tax

The Manipur Value Added Tax (Third Amendment) Act, 2023 was passed to amend the Manipur Value Added Tax Act, 2004. It received the assent of the Governor on 16 March 2023.¹⁹ It amended Section 9 of the original Act of 2004. Section 9 deals with the levy of tax on sales. It states that the tax payable by a dealer liable to pay tax has to be levied on his taxable turnover of sales. In the original statutes, sub-section 9(3) states that taxable turnover of sale in respect of “Motor Spirit (including aviation turbine fuel, aviation spirit and aviation gasoline) and Diesel Oil”, shall be determined and calculated at the first point of sale at the rate or rates specified in Schedule-I.

It provides the procedure of paying tax when an oil marketing company does not have a retail depot in the State. In such a case the various retailers in the State, registered under this Act shall deposit the tax payable for the indenting of Motor Spirit (including aviation turbine fuel, aviation spirit and aviation gasoline) and Diesel Oil at the rate as prescribed in Schedule-1 of this Act, into the Government Account by a separate challan and hand over one copy of the deposited challan to the Oil Marketing Company before the oil is loaded or lifted in the oil tanker vehicle or carrier. In case, the Oil Marketing Company is found to have loaded the oil without receiving the said challan from the retailer, the Company would have committed an offense under section 81 of this Act. Thus, a new challan system is introduced for the Oil Marketing Company having no retail depot in the State and sourcing it from outside.

This 2023 Amendment Act includes alcoholic liquor for human consumption within the ambit of this sub-section and provides a procedure for paying the tax. In the case of potable liquor, whether imported from outside the state or bought from a manufacturer, bottling

¹⁸ *Id.*, s 7.

¹⁹ It is published through Notification No. 2/4/2023-Leg/L (Gazette 530).

unit, or another bonded warehouse within the state, the licensee of the bonded warehouse who sells the goods to a wholesale licence holder or to a retailer holding an “on” or “off” licence is considered to be the first point seller. The retail license holder must deposit the tax imposed by this Act into the government account using a separate challan in addition to the excise duty. One copy of the challan must be given to the bonded warehouse. The person in charge of the country spirit warehouse who supplies or sells such items to a licensed retail vendor is considered the first point seller and is responsible for paying any excise duty and other duties or fees on the sale price of the item.²⁰

In 1991, after the enactment of the Manipur Liquor Prohibition Act Manipur had become a dry state. With this amendment, the Manipur government has lifted its ban on the sale and consumption of alcohol. A number of civil organizations fighting the state’s drug and alcohol abuse²¹ have voiced strong disagreement with this decision of the state government.

Goods and Services Tax

Additionally, the Government of Manipur came up with the Manipur Goods and Services Tax (Sixth Amendment) Ordinance, 2023²² to amend the Manipur Goods and Services Tax Act, 2017 to maintain parity with the changes brought by the Central Government in the Central Goods and Services Tax Act, 2017 through Section 137 to 159 of the Finance Act, 2023 (No. 8 of 2023) and through Section 2 to 5 of the Central Goods and Services Tax (Amendment) Act, 2023 (No. 30 of 2023).

Education

The Dhanamanjuri University (Amendment) Act, 2023 received assent from the Governor on 18 March 2023.²³ The Dhanamanjuri University Act, 2017 was passed on the floor of the Manipur Legislative Assembly on 3 August 2017. It came into force on 6 April 2018 through a notification in the Manipur Gazette published by the Department of Higher and Technical Education, Government of Manipur. The University was established under the National Scheme of Rashtriya Uchchar Shiksha Abhiyan (RUSA). Through this amendment the power of the Vice-Chancellor was curtailed and was made subject to the approval of the Chancellor. Thus, in the proviso to sub-section (4) of Section 14, for the words “the Vice-

²⁰ Manipur Value Added Tax (Third Amendment) Act, 2023, s 3.

²¹ Nagaland Post “Manipur to levy VAT on alcoholic beverages”, available at: <https://nagalandpost.com/index.php/manipur-to-levy-vat-on-alcoholic-beverages/> (Last visited on December 29, 2023).

²² This ordinance was promulgated on 30 September 2023. It was published through Notification No. 2/24/2023-Leg/L.

²³ It is published through Notification No. 2/9/2023-Leg/L (Gazette 525).

Chancellor shall”, the words “with the approval of the Chancellor, the Vice-Chancellor may” were substituted. It also alters the tenure of the Vice-Chancellor, Registrar and Finance Officer of Dhanamanjuri University respectively from “three years” to “not exceeding three years”. This amendment Act also added subsection (5) to section 14 which empowers the Administrative Secretary in charge of the Department of Higher and Technical Education to act as ex-officio Vice-Chancellor, if for any reason, the posts of the Vice-Chancellor and the Pro Vice-Chancellor remain vacant.²⁴

Labour

Shops and Establishments

In addition to these, the Manipur Shops and Establishment (Regulation of Employment and Conditions of Service) Act, 2021 received the assent of the President of India on 13 October 2023.²⁵ This Act was enacted to amend and consolidate the laws relating to the regulation of employment and other conditions of service of workers employed in shops and establishments and for matters connected therewith or incidental thereto.²⁶

The Government of Manipur has published the Manipur Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2021 through a notification dated 2 November 2023. The notification brought the Act into force with effect from 29 June 2021 and extended it to all shops and establishments employing at least 10 workers. The said Act consolidated and amended laws relating to regulation of employment and incidental matters among others including registration of establishments, duties of employers, leave and holidays and welfare provisions.

Exemptions to Employers

The Governor of Manipur also promulgated the Manipur Labour Laws (Exemption from Renewal of Registration and License by Establishments) Ordinance, 2023²⁷ to exempt employers from the obligation of renewing registration and licenses required under certain labour laws and the original license or registration would continue to be valid. However, the employer must provide a self-certification in the prescribed format by January 1 of each year or within 30 days of the completion of the pertinent work, business, or operation.

²⁴ Dhanamanjuri University (Amendment) Act, 2023,s 2(iv).

²⁵ It is published through Notification No. 2/29/2021-Leg/L (Gazette 167 on 6 November 2023).

²⁶ Manipur Shops and Establishment (Regulation of Employment and Conditions of Service) Act, 2021, Preamble.

²⁷ This ordinance was promulgated on 22 December 2023. It is published through Notification No. 2/38/2023-Leg/L.

Public Cleanliness

The Manipur Properties and Open Places (Prevention of Defacement and Disfigurement) Act, 2023 aims to prevent the defacement of properties and open spaces. Section 3(1) penalises anyone who defaces property visible to the public, through spitting, urinating, pasting posters or pamphlets, or writing or marking with any material, except where such marking merely displays the owner's or occupier's name and address. A first offence is punishable with up to six months' imprisonment or a fine of ₹5,000–10,000, and subsequent offences with up to one year's imprisonment or a fine of ₹10,000–20,000.

Posting or displaying any objectionable advertisement, or any advertisement without the written consent of the Competent Authority, is likewise punishable: up to one year's imprisonment or a fine up to ₹25,000 for a first offence, and up to two years' imprisonment or a fine up to ₹2,00,000 for later offences.

Owners or occupiers may, with written consent, allow candidates contesting elections under the Representation of the People Act, 1951 to use their property for campaign purposes during the period notified by the Election Commission. The State Government may also authorise District Magistrates or other officers, in the interest of tourism or economic activity, to permit the display of boards or hoardings in public places.

The burden of proving written consent lies on the accused, and the Act grants protection from legal proceedings to the Government and District Magistrates for actions taken in good faith or in the public interest

Religious Affairs

The Kaina Temple Board Act, 2023,²⁸ was enacted to provide for the preservation of cultural tradition and for the maintenance and better administration of the Kaina Temple in Kaina, Imphal.²⁹ Section 3 states that “no part of land of Kaina Temple or any structure whatsoever standing within the Kaina Temple Complex...” shall be alienated. A board named the Kaina Temple Board, established by the State Government, is in charge of managing and overseeing the Kaina Temple. This Board consists of the Chief Minister, and the in-charge minister as President and Vice-President respectively. In addition, the local MLA and two other MLAs, nominated by the Speaker, and belonging to the Hindu faith are also members of the Board. The Board also includes the Chief Secretary of the state government, the state's Director General of Police, the Finance Secretary or Commissioner, and “two non-

²⁸ It is published through Notification No. 2/5/2023-Leg/L (Gazette 526). This Act received assent of the Governor on 18 March 2023.

²⁹ Kaina Temple Board Act, 2023, Preamble.

official Hindu members possessing such experience and qualification or expert knowledge in the field of Hindu culture of Manipur to be nominated by the State Government.” In cooperation with the State Government, the Board has the duty to make the required preparations for the preservation, conservation, and safeguarding of the Kaina Temple, acknowledging the sanctity of the historical landmarks within the Kaina Temple Complex.³⁰

Conclusion

The study reveals that the Manipur legislative assembly was in session far less than the legislative assembly of other States. The present socio-cultural discord in the State due to the ongoing ethnic violence between the Meitei people, living in the Imphal Valley, and the Kuki-Zo tribal community residing in surrounding hills, made the continuance of normal legislative work very hard in the state. As a result, though the third session of the legislative assembly was completed successfully in early 2023, it was not possible to hold the subsequent sessions. Consequently, the Government legislated through ordinances in the latter half of 2023.

³⁰ *Id.*, s 12.