

Sl. No.	Item	VAT Rate
1	Diesel Oil (High Speed Diesel)	14.5%
2	any other items which is not covered in any other Schedule	13.5%
3	any other items which is not covered in any other Schedule	13.5%
4	Petrol including Motor Spirit (excluding aviation turbine fuel/spirit/gasoline)	25%
5	Petrol including Motor Spirit (excluding aviation turbine fuel/spirit/gasoline)	20%

MANIPUR



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 1192

Imphal, Wednesday, March 2, 2016

(Phalguna 12, 1937)

**GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(Expenditure Section)**

NOTIFICATION

Imphal, the 16th February, 2016

No. 5/146/2011-FD (TAX) : Whereas draft amendment of Schedule-I(C) & I(D) of the Manipur Value Added Tax Act, 2004 (Manipur Act No. 9 of 2005) was published as required under Section 22 of the said Act vide Notification No. 5/146/2011-FD (TAX) dated 4th December, 2015 inviting objection/suggestion from interested parties or individuals likely to be affected thereby within 14 (fourteen) days from date of the above Notification.

Whereas no objections/suggestions have been received within the stipulated date from any interested individual/parties and organisations including Govt. agencies;

Now, therefore, in exercise of the powers conferred under Section 22 of the Manipur Value Added Tax Act, 2004, the State Government hereby amends Schedule-I(C) & Schedule I(D) of the said Act and modifies the VAT rates of the following items as follows :-

1. The VAT rate of Petrol including Motor Spirit (excluding aviation turbine fuel/spirit/gasoline) shall be 25% and this shall substitute the item "Petrol" with the VAT rate of 20% vide Sl. No. 4 of Schedule-I(D).
2. The existing VAT rate of 13.5% on Diesel Oil (High Speed Diesel) in Schedule-I(C) under 'any other items which is not covered in any other Schedule' shall be increased to 14.5%. Hence, new item "Diesel Oil (High Speed Diesel)" shall be inserted as Sl. No. 1 under Schedule- (D).
3. The heading of Schedule-I(D), "List of goods taxable @ 20% shall be substituted with the word "SCHEDULE-I(D) (List of goods taxable at VAT rate of more than 13.5%)" and the amended Schedule-I(D) with the items shall be as follows :-

Sl. No.	Description	VAT Rate
1	Diesel Oil (High Speed Diesel)	14.5%
2	Liquor	20%
3	Lottery Tickets	20%
4	Aviation turbine fuel, aviation spirit and aviation gasoline	20%
5	Petrol including Motor Spirit (excluding aviation turbine fuel/spirit/gasoline)	25%

This notification shall come into force from the date of publication in the Official Gazette.

By Orders & in the name of Governor,

DR. J. SURESH BABU,
Addl. Chief Secretary (Finance),
Government of Manipur.