

**GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES**

NOTIFICATION
Imphal; the 1st August, 2014

No. Tax/3(40)/IMP/2005(Pt-I)/CG: In supersession of previous orders issued in this regard and in exercise of the power conferred under Sub-section (1) of Section 26 of the Manipur Value Added Tax (MVAT) Act, 2004, The revised minimum security amount is hereby notified for different categories of applicants as detailed below to be furnished/paid by the new applicant in prescribed manner at the time of granting certificate of registration under Section 24 and 25 of the Act *ibid.*

Table for security deposit amounts.

Sl. No.	Category of Applicant	Minimum Security amount to be paid/furnished
1.	Trader Distributor/Wholesaler	Rs. 15,000/-
2.	Trader Retailer	Rs. 8,000/-
3.	Manufacturer of Medium and small scale Industry	Rs. 8,000/-
4.	Manufacturer of large scale Industry	Rs. 15,000/-
5.	Works contractor (Class II or below)	Rs. 6,000/-
6.	Works contractor (Class I and Above)	Rs. 15,000/-
7.	Company registered under the Company Act	Rs. 25,000/-
8.	Government Deptt./Local Authority or Body/Corptn or Govt. Company/ Board/ Govt. Society.	Rs. 25,000/-
9.	Any others which are not specified above	Rs. 15,000/-

This notification will take immediate effect.



(Dr. Shailesh Kr. Chourasia)
Commissioner of Taxes,
Manipur.

Copy to:

1. Deputy Commissioner of Taxes, Manipur
2. All ACTs/Supdt, of Taxes/OC Out-post/Check-post
3. Notice Board.