

**MANIPUR**



**GAZETTE**

**EXTRAORDINARY**  
PUBLISHED BY AUTHORITY

No. 288 Imphal, Friday, December 23, 2005 (Pausa 2, 1927)

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

**NOTIFICATION**

Imphal, the 23rd December, 2005

No. 5/6/2002-FD (TAX) Pt:- Whereas the draft amendment of Schedule I & II of the Manipur Value Added Tax Act, 2004 (Manipur Act No. 6 of 2005) was published as required under Section 22 of the Manipur Value Added Tax Act, 2004 under Government Notification No. 5/6/2002-FD (tax) Pt dated 13th July, 2005 inviting objections/suggestions from parties/individuals likely to be affected thereby within 14 (fourteen) days from 13th July, 2005.

And, whereas objections/suggestions for amendment of the Schedules of the Manipur Value Added Tax have been received from various interested parties and organizations including Government agencies.

Whereas the objectives/suggestions have been examined and duly taken into consideration by the State Government;

Now, therefore, in exercise of powers conferred under Section 22 of the said Manipur Value Added Tax Act, 2004, the State Government hereby amend the Schedule I & II of the said Act as per Annexure.

By order and in the name of the Governor,

**R.R. RASHMI,**  
Commissioner (Finance),  
Government of Manipur.

**SCHEDULE-I**  
**(Rates of Taxable Goods)**  
**(See Section 12)**

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**Goods with 1% VAT Rate :**

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1. Bullions
2. Gold and silver & platinum ornaments
3. Precious stones including Agate

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**Goods with 4% VAT Rate :**

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4. Declared Goods as specified in section 14 of the Central Sale Tax Act 1956.
5. Edible oils and oil cakes
6. Kerosene oil including sold through PDS
7. All utensils including pressure cookers/pans except utensils made of precious metals
8. Bone meal
9. I.T. products (as per list notified by Government)
10. Chemical fertilizers, pesticides, weedicides, insecticides and micronutrients
11. Beedi Leaves
12. Hosiery goods
13. Vegetable oil including gingili bran oil
14. Solvent oils other than organic solvent oil
15. Safety matches including handmade
16. All type of yarn other than cotton and silk yarn in hank and sewing thread & waste
17. Bicycles, tricycles, cycle rickshaws & Parts, tyres & tubes thereof
18. Spices of all varieties and forms including cumin seed, aniseed, turmeric, dry chillies and Hing (Asafoetida)
19. Ice
20. Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC etc. and fittings
21. Starch and sago
22. Vanaspati (Hydrogenated Vegetable oil)
23. Belting
24. Bearing
25. Ferrous & non-ferrous metals & alloys, such as aluminium, copper, zinc & extrusions of those
26. Tractors, threshers, harvesters & attachments & parts thereof
27. Ore and minerals
28. Sewing thread



29. Ship and other water vessels
30. All kind of bricks including fly ash brick, refractory bricks and asphaltic roofing earthen tiles and refractory monolithic.
31. Readymade garments
32. Transformers
33. Kirpans
34. Prasadam by religious institutions
35. Rakhi
36. Religious picture not use as calendar
37. Sacred thread, commonly known as yangnapobit
38. Tapiocal
39. Sweatmeat
40. Chicken products
41. Rattan, reed
42. Coconut fibre
43. Clay lamps
44. Coconut in shell & separated kernel of coconut other than kopra
45. Muddas made of sarkanda, phool bahari jhadoo
46. Animal shoenails
47. Husk including groundnut husk
48. Kutto atta
49. Appalam vadam and vathal
50. Upprocessed green leaves tea
51. Kites
52. Takhti
53. Sattu
54. Beehive
55. Gamosha
56. Bukhari
57. Loi
58. Pattu
59. Gabba
60. Kangri
61. Quandakari
62. Atukulu
63. Sabai grass and rope
64. Sirali, bageshi, barro, date leaves, basket handmade sooma & germa, made only of bamboo
65. Mat sticks & reed obtainable from Cyperus Khathi, mutha or Cyperus Malaccensis
66. Poha, Murmura and lai
67. Panchamritam, namakatti, vibhuti

68. Mekhla Chaddar
69. Misri, batasha, as part of prasad
70. Singhada
71. Willow wicker
72. Agricultural implements not operated manually or not driven by animal
73. All equipments for communications such as private branch exchange (PBX) & Elect. Private Automatic Branch Exch. (EPABX) etc.
74. All intangible goods like copyright, patent, rep, license etc.
75. Arecanut powder and betel nut
76. Bamboo
77. Bed sheet, pillow cover & other made ups
78. Bio-mass briquettes
79. Bio-fertilisers & Micro-nutrients also plant growth promoters & regulators, herbicides, rodenticides etc.
80. Bitumen
81. Bucket made of iron & steel, aluminium, plastic or other materials (except precious materials)
82. Drugs & Medicine including vaccines, syringes & dressings, medicated ointed produced under drugs license, light liquid paraffin of IP grade
83. Candles
84. Capital goods (as notified by State Govts.)
85. All metal castings
86. Centrifugal & monobolic & submersible pump set for water handling & parts thereof
87. Clay including fine clay, fine china clay and ball clay
88. Coffee beans & seeds, cocoa pod & beans, Green tea leaf & chicory
89. Coir & Coir products excluding coir mattresses
90. Cotton & cotton waste
91. Cottage cheese
92. Coal tar
93. Computer stationery
94. Combs
95. Crucibles
96. Cups and glasses of paper and plastics
97. Exercise book, graph book & laboratory note book
98. Feeding bottles & nipples
99. Fibres of all types and fibre waste
100. Flour, Atta, Maida, Suji, Besan, etc. (w.e.f. 1st Apr. 2006)
101. Fly Ash
102. Fried and roasted gram
103. Gur, jaggery & edible variety of rub gur. (w.e.f. 1st Apri 2006)
104. Hand pumps & spare parts



105. Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower
106. Hose pipes & fittings thereof
107. Honey
108. Nusk and bran of cereals
109. Incence sticks commonly known as agarbati, dhupkathi, or dhupbati
110. Industrial cables (High voltage cables, XI.PE Cables, jelly filled cables, optical fibres)
111. Insulators
112. Kattha
113. Kerosene lamp/lantern, petromax, glass chimney
114. Khoya/khoa
115. Leaf plates and cups
116. List of industrial inputs and packing materials (as notified by state Govts.)
117. Wodden crates
118. Newars
119. Napa Slabs (Rough flooring stones) & Shahabad stones
120. Nuts, bolts, screws and fastners
121. Non mechanized boats used by fishermen
122. Paddy, rice, wheat and pulses (w.e.f. 1st April 2006)
123. Paper of all varieties, paper board and newsprint
124. Moulded Plastic footwear, hawai chappals and straps thereof
125. Plastic granules, plastic powder, master batches and scrap
126. Printed materials including diary, calendar etc.
127. Printing ink excluding toner and cartridges
128. Porridge
129. Pulp of bamboo, wood and paper
130. Rail coaches, engines & wagon and part thereof
131. Renewable energy devices & spare parts
132. Rice bran
133. River sand and grit
134. Oilseeds
135. Sewing machines, its parts & accessories
136. Silk fabrics excluding handloom, silks unless covered by AED
137. Skimmed milk powder and UHT milk
138. Spectacles, part & components thereof, contact lens & lens cleaner
139. Sports goods excluding apparels and footwear
140. Khandasari
141. Tamarind seed and powder
142. Tea
143. Toys excluding electronic toy
144. Transmission towers

145. Used cars
146. Umbrella, garden umbrella and parts thereof
147. Writing instruments geometry boxes, colour boxes, crayons & pencil sharpeners
148. Writing ink
149. Works contract which are in the nature of printing works will carry the same tax rate of 4% as for printed materials
150. Wet dates
151. Embroidery or zari articles, that is to say, - imi, zari, kasab, saima, dabkaa, chumki, gota sitara, naqsi, kora, glass bead, badla
152. Tools
153. Lignite
154. Lime, Lime stone, clinker & dolomite
155. Linear alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate
156. Havan samagri including dhoop, agarbati, sambrani or lobhana
157. Stainless Steel sheets
158. Knitting wool
159. Processed meat, poultry & fish
160. Processed or preserved vegetables & fruits etc including fruit jams, jelly, pickles, fruit squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise)
161. Article made of rolled gold and imitation gold
162. Hand made soap
163. Electrodes
164. Textile madeups
165. Items sold through canteens of CSD & State Armed Units  
Good with 12.5% VAT Rate :
166. All other goods not specified elsewhere are taxable @ 12.5%  
Goods with 20% VAT Rate :
167. Motor spirit (including aviation turbine fuel, aviation spirit and aviation gasoline)
168. Liquor
169. Petrol
170. Lottery Tickets

## **SCHEDULE II**

### **GOODS WITH 0% OR EXEMPTED VAT RATE :**

(See Section 13)

1. Foodgrains including paddy, rice, wheat & pulses (upto 31st March, 2006)
2. Fresh vegetables and fruits



3. Meat, fish, prawn & other aquatic products when not cured or frozen, eggs and livestock and animal hair
4. Salt (branded and otherwise)
5. Fresh milk and pasteurized milk
6. Water other than aerated, mineral, distilled, medicinal, ionic, battery, demineralized and water sold in sealed container
7. Books, periodicals and journals including Braille books, maps, chart & globe
8. Bread (branded and unbranded)
9. Fresh flowers, fresh plants and saplings
10. Handlooms, Charkha, Amber Charkha, Handloom fabrics and Gandhi Topi
11. Betel leaves
12. Condoms and contraceptives
13. Curd, lussi and butter milk & separated milk
14. All other seeds other than oilseeds
15. Organic manure
16. Electrical energy
17. All bangles except those made from precious metals
18. Kumkum, Bindi, Altar and Sindur
19. Aids and implements used by handicapped persons
20. Atta, moida, suji and besan (upto 31st March 2006)
21. Charcaol
22. Aquatic feed, poultry feed and cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake.
23. Garlic and ginger
24. Firewood except Casurina & Eucalyptus timber
25. Agricultural implements manually operated & driven by animals
26. Silk worm laying, cocoon and Raw silk
27. Indigenous handmade musical instruments
28. Coarse grains
29. Cotton & silk yarn in hank
30. Earthen pot
31. Fishnet & Fishnet fabrics & fish seeds, prawns/shrimp seeds
32. Human Blood including blood components
33. Khadi garments/goods made-ups to be notified by states
34. National Flag
35. Papped
36. Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt. rupee note & cheques
37. Raw wool including animal hair
38. Semen including frozen semen
39. Slate and slate pencils

40. Tender green coconut
41. Toddy, Neera and Arak
42. Items covered by PDS except kerosene
43. Goods taken under customs bond for re-export after manufacturing for otherwise
44. Textiles (AED)
45. Tobacco (AED)
46. Sugar (AED)
47. Gur and jaggery (upto 31st March 2006)
48. Cart driven by animals (LG)
49. Mat locally known as madur, made wholly or principally of cypercus corymlosus known as gola mathi, madurkathi or cypercus (LG)
50. Plantain leave (LG)
51. Chalk stick (LG)
52. Idots made or clay (LG)
53. Bamboo matting (LG)
54. Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi (LG)
55. Leaf plates and cups-pressed or stitched (LG)
56. Unbranded broomsticks (LG)
57. Handicrafts (LG)



GOVERNMENT OF MANIPUR  
SECRETARIAT: FINANCE DEPARTMENT  
( Expenditure Section)

**NOTIFICATION**

Imphal, the 17<sup>th</sup> June, 2006.

No. 5/6/2002-FD(TAX)Pt-I: In exercise of powers conferred under sub-section (1) of section 52 of the Manipur Value Added Tax Act, 2004 the State Government hereby orders in public interest that the enhancement in the ex-delivery price of petrol and diesel issued by the authorized Oil Companies beyond the existing price to the extent of Rs.3.36 in case of petrol and Rs. 1.80 in case of diesel shall be exempted from the payment of Manipur Value Added Tax payable at the first point of sale under sub-section (3) of section 9 of the Manipur Value Added Tax Act, 2004 with effect from 19<sup>th</sup> June, 2006.

By Orders & in the name of the  
Governor,

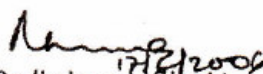
Sd/-  
( R.R. Rashmi)  
Commissioner (Finance),  
Government of Manipur.

Memo No.5/6/2002-FD(TAX)Pt-I:

Imphal, the 17<sup>th</sup> June, 2006.

Copy to:-

1. The Secretary to His Excellency, Governor of Manipur, Raj Bhavan, Imphal.
2. The Secretary to Hon'ble Chief Minister, Govt. of Manipur.
3. All PPS/P.S. to Hon'ble Ministers/Minister of State, Manipur.
4. The P.S. to Chief Secretary, Govt. of Manipur.
5. The P.S. to Addl. Chief Secretary, Govt. of Manipur.
6. The Accountant General, Manipur, Imphal.
7. All Principal Secretaries, Govt. of Manipur.
8. All Commissioners/Secretaries, Govt. of Manipur.
9. All Head of Departments, Manipur.
10. All Deputy Commissioners, Manipur.
11. The Commissioner of Taxes, Manipur. He is requested to ensure publication of the same in the Official Gazette as required under the Act.
12. The Director(Printing & Sty.), Manipur. He is requested to publish this in the Manipur Gazette and 100( One hundred) copies of the same may be sent to the Finance Department immediately.
13. The Director(Info & PR), Manipur for wide publicity in the local papers.
14. All Treasury Officers/Sub-Treasury Officers, Manipur.
15. Guard File/Order Book.

  
(K. Radhakumar Singh)  
Joint Secretary(FX)  
Govt. of Manipur.

**MANIPUR**



**GAZETTE**

**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

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No. 468 Imphal, Tuesday, March 25, 2008 (Chaitra 5, 1930)

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

**NOTIFICATION**

Imphal, the 6th March, 2008

No. 5/6/2002-FD(TAX) Pt-I:- Whereas consequent upon the amendment to the First Schedule of the Additional Duties of Excise (Goods) of Special Importance Act, 1957 and section 14 of the Central Sales Tax Act, 1956 in the Parliament, an amendment to Schedules I and II of the Manipur Value Added Tax Act, 2004 is required.

And whereas, the draft amendment of Schedules-I & II of the Manipur Value Added Tax Act, 2004 (Manipur Act No. 6 of 2005) was published as required under section 22 of the Manipur Value Added Tax Act, 2004 under Government Notification No. 5/6/2002-FD(TAX) Pt.-I dated 26<sup>th</sup> June, 2007.

And, whereas objections and suggestions for amendment of the Schedules of the Manipur Value Added Tax Act, 2004 have not been received from interested parties and organisations including Government agencies.

Now, therefore, in exercise of powers conferred by section 22 of the Manipur Value Added Tax Act, 2004, the State Government hereby amends Schedules I & II of the Act, so that for the word "Tobacco" (AED) at Sl. No. 45 of Schedule II of the Act, the words "Tuiluk, locally made bidis and hidak of Hidakphu (Kookah)" shall be substituted and the word "Tobacco" shall be included at Sl. No. 166 of Schedule I of the Act.

This order shall come into effect from 01-04-2008.

By Orders & in the name of the Governor,

**R.R. RASHMI,**  
Commissioner (Finance),  
Government of Manipur.



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

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**NOTIFICATION**

Imphal, the 9<sup>th</sup> June, 2008

No. 5/6/2002-FD(Tax) Pt.I : In exercise of the powers conferred under sub-section (1) of Section 52 of the Manipur Value Added Tax Act, 2004, the State Government hereby orders in public interest that the enhancement in the ex-delivery prices of petrol, diesel and domestic LPG issued by the authorized Oil Companies beyond the existing price to the extent of Rs. 5/- in case of petrol, Rs. 3/- in case of diesel and Rs. 50/- in case of domestic LPG shall be exempted from the payment of the Manipur Value Added Tax payable at the first print of sale under sub-section (3) of Section 9 of the Manipur Value Added Tax Act, 2004 with immediate effect.

By orders & in the name of the Governor,  
Sd/-  
(A.N. Jha),  
Principal Secretary (Finance),  
Govt. of Manipur.

Memo No. 5/6/2002-FD(TAX) Pt. I

Imphal, the 9<sup>th</sup> June, 2008

Copy to :

1. The Secretary to His Excellency, the Governor of Manipur, Raj Bhavan, Imphal.
2. The Secretary to Hon'ble Chief Minister, Govt. of Manipur.
3. All PPS/PS to Hon'ble Ministers, Govt. of Manipur.
4. P.S. to Chief Secretary, Govt. of Manipur.
5. The Accountant General, Manipur, Imphal.
6. All Principal Secretaries, Govt. of Manipur.
7. All Commissioners/Secretaries, Govt. of Manipur.
8. All Heads of Department, Manipur.
9. All Deputy Commissioners, Manipur.
10. The Commissioner of Taxes, Manipur. He is requested to ensure publication of this in the Official Gazette as required under the Act.
11. The Director (Printing and Stationery), Manipur. He is requested to public this in the Extraordinary Gazette of Manipur and 100 (one hundred) copies of the same may be sent to be Finance Department immediately.
12. The Director (Info & PR), Manipur for wide publicity in the local papers.
13. All Treasury Officers/Sub-Treasury Officers, Manipur.
14. Guard file/Order Book.

Sd/-  
(Limneikim Singson),  
Joint Secretary (Finance),  
Govt. of Manipur.

**GOVERNMENT OF MANIPUR  
DEPARTMENT OF TAXES**

Memo No. Tax/3(52)/IMP/2007


Imphal, the 10<sup>th</sup> June, 2008

Copy to :-

1. The Asstt. Commissioner of Taxes  
Govt. of Manipur
2. The Accounts Officer, Taxation.
3. All Supdts. of Taxes
4. The Manager, IOC Ltd. (MD),  
B.T. Road, Imphal.
5. The Manager, IOC Ltd. (AOD),  
Chingmeirong, Imphal
6. The Regional Manager, NRL,  
Numnugarh, Assam.
7. The Editor, Sangai Express, Imphal.
8. The Editor, Poknapham, Imphal

For compliance with the Orders  
No. 5/6/2002-FD (Tax) Pt-I dated  
9<sup>th</sup> June 2008 issued by the Government  
of Manipur, Secretariat : Finance Deptt.  
(Expenditure Section)

They are requested to publish in their  
esteemed daily papers for 2 (two) days  
only.

  
( P. Sharat Chandra )

Commissioner of Taxes, Govt. of Manipur



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

**NOTIFICATION**  
Imphal, the 3<sup>rd</sup> September, 2009.

No. 5/45/2006-FD (TAX): In supersession of all previous Notifications issued in this regard and in exercise of the powers conferred by sub-section (6) of section 28 read with clause (c) of section 9 of the Manipur Value added tax Act, 2004, the Governor of Manipur hereby directs that any person (DDO) responsible for paying any sum as tax on the execution of the works contract as defined in clause (XXXV) of section 2 of the Act (ibid) on behalf of –

- (a) any Department of the Central Government or the State Government ; or
- (b) any Local Authority or Body ; or
- (c) any Corporation or any Government Company established by or under the Central or the state Act ; or
- (d) any Board constituted by or under the Central or the State Act ;

shall, at the time of payment in cash or by cheque or draft or by any other mode of payment to the person executing works contract, deduct the amount of tax at the rate of 8% after allowing deduction of labour, services and other like charges as prescribed in the Schedule under rule 9 of the Manipur Value added tax Rules, 2005 as given below.

Sl. No.	Description of Works Contract	Percentage of deduction of labour charge	Tax rate (percentage)
1	2	3	4
1.	Fabrication and installation of plants and machinery	20%	8%
2.	Fabrication and erection of structural works including fabrication, supply and erection of iron trusses, purlines etc.	25%	8%
3.	Fabrication and installation of cranes and hoists.	20%	8%
4.	Fabrication and installation of elevators (lifts) and escalators.	20%	8%
5.	Fabrication and installation of rolling shutters and collapsible gates.	20%	8%
6.	Civil works like construction of building, bridge, road, rail roads etc.	30%	8%
7.	Installation of doors, doorframes, windows, window frames and grills.	30%	8%



8.	Supplying and fixing of tiles, slabs, stones and sheets.			
	i.	Supply and fixing of mosaic tiles	35%	8%
	ii.	Supplying and fixing of marble slab, polished granite stone and tiles (other than mosaic tiles)	25%	8%
	iii.	Supply and fixing of slabs, stones and sheets other than those specified at item (i) and (ii) above.	25%	8%
9.	Supplying and installation of air-conditioning equipments including deep-freezers, cold storage plants, humidification plants and dehumidifiers.		25%	8%
10.	Supplying and installation of air-conditioner and air-coolers.		25%	8%
11.	Supplying and fitting of electrical goods, supply and installation of electrical equipment including transformers.		15%	8%
12.	Supplying and fixing of furniture and fixtures, partitions including contracts for interior decoration.		20%	8%
13.	Construction of railway coaches on undercarriage supplied by railway.		25%	8%
14.	Ship and boat building including construction of barges, ferries, tugs, trawlers and dredgers.		25%	8%
15.	Sanitary fitting for plumbing for drainage etc.		20%	8%
16.	Painting & Polishing.		20%	8%
17.	Construction of bodies of motor vehicles and construction of trailers		30%	8%
18.	Insulation and lining of equipment, plant and machinery instruments, appliances or buildings.		20%	8%
19.	Providing and laying of pipes for purposes other than those specified in Sl. No. 15 of this Schedule.		20%	8%
20.	i.	Providing and laying pipes (other than steel pipes) for purposes other than those specified Sl. No. 15 of this Schedule.	20%	8%
	ii.	Providing and laying of steel pipes for purpose other than those specified in Sl. No. 15 of this Schedule.	20%	8%
	iii.	Providing and boring, drilling and fitting of all types of pipes.	35%	8%
21.	Programming and providing of computer software.		20%	8%
22.	Fabrication, testing and reconditioning of metallic gas cylinders.		25%	8%
23.	Tyre retreading.		20%	8%
24.	Processing and supplying of photograph, photo prints, photo negatives including photographing with camera, X-Ray and other scanning machines.		20%	8%
25.	Supplying and installation of electronic instruments, equipments, apparatus, appliances & devices.		15%	8%



26.	Supplying and installation of fire fighting equipments and devices.	15%	8%
27.	Electroplating and anodizing.	30%	8%
28.	Bottling, canning and packing of goods.	30%	8%
29.	Lamination, rubberisation, coating and similar processes.	30%	8%
30.	Printing and block making.	25%	8%
31.	Supply and erection of weighing machines and weight bridge.	20%	8%
32.	Supply and installation of submersible and centrifugal pump sets.	25%	8%
33.	Dying and printing textiles.	25%	8%
34.	Construction of tankers on motor vehicle, chassis.	25%	8%
35.	Supply and fixing of door and window curtains including venetian blinds and nets.	20%	8%
36.	Works contract not covered by serial number 1 to 35.	25%	8%

1. The amount of tax so deducted shall be deposited by the person (DDO) on behalf of the person executing works contract into the designated bank authorized by the State Government in this behalf by challan through the Government Treasury concerned within seven (7) days from the expiry of the month under Head of Account 0040- Sales Tax, 102 State Sales Tax .And in case of the person (DDO) who adopts " public work system of accounting" and makes such tax deduction, he shall transfer the amount of tax so deducted to the Head of Account 0040 Sales Tax, Sub-Head102-State Sales Tax through Account Statement which is required to be sent monthly/periodically to the Accountant General, Manipur and such transfer shall be deemed to be a deposit of the amount of tax so deducted by the person (DDO) making such deduction on the basis of such statement.
2. The person (DDO) shall forward two copies of the challan bearing Bank and Treasury receipt seal to the dealer who shall submit one copy to the appropriate Tax Authority along with the return filed by the dealer under section 28 of the said Act and in case of the person (DDO) who adopts "public work system of accounting" and makes such tax deduction, he (DDO) should endorse a copy of the monthly/periodical Account Statement( sent to the A.G., Manipur ) to the appropriate Tax Authority.
3. The person (DDO) who deducts the tax shall issue a certificate in duplicate in the form (Form-B) appended herewith to the person executing works contract who shall attach one copy of the same to his monthly/quarterly return. The blank prescribed Form-B (Certificate of Tax Deduction) shall be obtained by the person (DDO) from the appropriate Tax Authority where his office locates.
4. If the person (DDO) referred to above, without reasonable cause, fails to deduct the tax or to pay the tax after deduction within the stipulated period of seven (7) days, he shall be liable to pay by way of penalty not exceeding double the amount of tax deductible but not



- so deducted and, if deducted, not so deposited into the Government account and all the provisions of the said Act and Rules framed thereunder shall be applicable in regard to the recovery of such sum. However, before giving penalty he may be given a reasonable opportunity of being heard.
5. Unlike the person (DDO) who adopts "public work system of accounting" other person (DDO) liable to deduct the tax shall send a statement in the form appended herewith to the appropriate Tax Authority within thirty (30) days from the expiry of the month.
  6. The final tax liability of the person executing works contract shall be determined by the Tax Authority at the time of assessment and if there is excess deduction of tax, it shall be adjusted/refunded as per provision of Rule 33 of the Manipur Value Added Tax Rules, 2005 and if there is less deduction of tax, it shall be recovered from the person concerned under Rule 32 of the Rules (ibid).
  7. Before making final payment to the person executing works contract, the deducting authority (DDO) shall ask him to produce assessment order relating to the works contract well in time from the Tax Authority concerned.
  8. Every person executing works contract should get himself/herself registered with the Department of Taxes, Manipur and no Tender Form shall be issued to such person without Registration Certificate to be produced at the time of obtaining tender form and every tender for works contract must be accompanied with Sales Tax Clearance Certificate at the time of submission of the same and suitable clause shall be incorporated in the Notice Inviting Tender.

This notification will take immediate effect.

9/9/16  
(A.N.Jha)  
Principal Secretary (Finance)  
Government of Manipur.

Copy to :-

1. P.S. to Chief Secretary, Government of Manipur.
2. The Accountant General, Manipur.
3. All Principal Secretaries, Government of Manipur.
4. All Commissioner/Secretaries, Govt. of Manipur.
5. The Commissioner of Taxes, Manipur.
6. All Heads of Departments/DDOs, Manipur.
7. The Director of Treasuries & Accounts, Manipur.
8. The Director of Vigilance, Manipur.
9. The Registrar, Gauhati High Court, Imphal Bench, Imphal.
10. The Deputy Commissioner of Taxes, Manipur.
11. All Treasury Officers/Sub-Treasury Officers, Manipur.
12. All Managing Directors, Govt. Undertakings/Companies/Agencies. Local Bodies.
13. The Director(Ptg & Sty), Manipur for publication in the Manipur Extraordinary Gazette and 100 spare copies of the same may be sent to Finance Department.
14. Order Book/Guard.



**FORM-B**  
**CERTIFICATE OF TAX DEDUCTION AT SOURCE FOR WORKS CONTRACT**

(To be issued by the DDO under Clause 3 of the Notification  
 No..... dated .....

BK. No.....

Sl.No.....

Seal of the  
 issuing authority  
 and date of issue

To

.....  
 .....  
 .....

(Name & address of the person executing works contract)

TIN.....

CST.....

Certified that an amount of Rs.....(in words)..... only being tax included in the voucher/Bill specified below has been deducted at source and deposited by challan by me into the designated bank notified by the Government or transferred the amount of tax so deducted through Account Statement send monthly/ periodically to A G, Manipur under the Head of Account 0040 Sales Tax, 102-State Sales Tax.

Sl. No.	Voucher/ Bill No. & Date	Work order No & date	Nature of work contract	Value of works contract (State revised or not revised)	Amount of tax deducted indicating the percentage of deduction of labour & Service charge	Tax deposited by challan or by transfer of the amount through Account Statement to A.G., Manipur. (give details)

Signature with designation of the  
 person deducting tax at source.

Date.....

**STATEMENT SHOWING TAX DEDUCTION AT SOURCE FOR WORKS CONTRACT**

(To be sent by the DDO to the Tax Authority under clause 5 of the Notification No. .... dated .....

To .....

.....

.....

(Write here the appropriate Tax Authority)

Subject :- Statement for the period .....

Sl. No.	Name & address of the person executing work contract with TIN	Work order No & date or agreement No. & date.	Nature of work contract	Value of works contract (State revised or not revised)	Tax deducted during period under report indicating the percentage of deduction of labour & service charge	Book No. & Sl. No. of Certificate of Tax Deduction at source for work contract.

Signature with designation of the person deducting tax at source.

Date.....



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

**NOTIFICATION**

Imphal, dated 3<sup>rd</sup> September, 2009.

No5/45/2006-FD (TAX): In supersession of all previous Notifications issued in this regard and in exercise of the Powers conferred by sub-section (6) of section 28 of the Manipur Value Added Tax Act, 2004, the Governor of Manipur hereby directs any person (DDO), responsible for paying any sum being tax to a selling/supplying dealer on behalf of -


- (a) any Department of the State Government or The Central Government ; or
- (b) any Local Authority or Body ; or
- (c) any Corporation or any Government Company established by or under Central or State Act ; or
- (d) any Board Constituted by or under the Central or State Act ;

shall deduct the amount of tax payable from the bill of the selling /supplying dealer subject to the following conditions:-

- (1) The amount of tax so deducted shall be deposited by the person (DDO) on behalf of selling /supplying dealer into the designated bank authorized by the State Government in this behalf by challan through the Government Treasury concerned within seven (7) days from the expiry of the month under Head of Account 0040- Sales Tax, Sub-Head 102 State Sales Tax.
- (2) The person(DDO) shall forward two copies of the challan bearing Bank and Treasury receipt seal to the selling/supplying dealer who shall submit one copy to the appropriate Tax Authority along with the return filed by the selling/supplying dealer, under section 28 of the said Act.
- (3) If the person (DDO) referred to above, without reasonable cause, failed to deduct the tax or to pay the tax after deduction or wrongly deduct the tax within the stipulated period of seven (7) days (mentioned in Clause 1 above), he shall be liable to pay by way of penalty not exceeding double the amount of tax deductible but not so deducted and, if deducted, not so deposited into the Government account and all the provisions of the said Act and Rules framed hereunder shall be applicable in regard to the recovery of such sum. However, before giving penalty he may be given a reasonable opportunity of being heard.
- (4) The person (DDO) who deducts the tax shall issue a certificate in duplicate in the form (Form-A) appended herewith to the selling/supplying dealer who shall attach one copy of the same to his monthly/quarter return. The blank prescribed Form-A (Certificate of Tax Deduction) shall be obtained by the person (DDO) from the appropriate Tax Authority where his office locates.

- (5) The person (DDO) liable to deduct the tax shall send a statement in the form appended herewith to the appropriate Tax Authority within thirty (30) days from the expiry of the month.
- (6) The final tax liability of the dealer who supplies/sales goods to the aforesaid offices shall be determined by the Tax Authority at the time of assessment and if there is excess deduction of tax, it shall be adjusted /refunded as per provisions of Rule 33 of the Manipur Value Added Tax Rules, 2005 and if there is less deduction of tax, it shall be recovered from the selling/supplying dealer concerned under rule 32 of the Rules (ibid).
- (7) Every dealer who sells/supplies goods to the aforesaid offices should get himself/herself registered with the Department of Taxes, Manipur and no supply order shall be placed/given to any person without Registration Certificate and Tax Clearance Certificate at time of placing supply order/accepting supply and suitable clause shall be incorporated in the Notice Inviting Tender for such supply/supplies.

This notification will take immediate effect.

  
(A.N. Jha)

Principal Secretary (Finance)  
Government of Manipur.

Copy to :-

1. P.S. to Chief Secretary, Government of Manipur.
2. The Accountant General, Manipur.
3. All Principal Secretaries, Government of Manipur.
4. All Commissioner/Secretaries, Govt. of Manipur.
5. The Commissioner of Taxes, Manipur.
6. All Heads of Departments/DDOs, Manipur.
7. The Director of Treasuries & Accounts, Manipur.
8. The Director of Vigilance, Manipur.
9. The Registrar, Gauhati High Court, Imphal Bench, Imphal.
10. The Deputy Commissioner of Taxes, Manipur.
11. All Treasury Officers/Sub-Treasury Officers, Manipur.
12. All Managing Directors, Govt. Undertakings/Companies/Agencies. Local Bodies.
13. The Director(Ptg & Sty), Manipur for publication in the Manipur Extraordinary Gazette and 100 spare copies of the same may be sent to Finance Department.
14. Order Book/Guard.



**FORM-A**  
**CERTIFICATE OF TAX DEDUCTION AT SOURCE FOR SELLING/  
 SUPPLYING GOODS**

(To be issued by the DDO under Clause 4 of the Notification  
 No..... dated .....

BK. No.....

Sl.No.....

Seal of the  
 issuing authority  
 and date of issue

To

.....  
 .....  
 .....

(Name & address of the selling/supplying dealer)

TIN.....  
 CST.....

Certified that an amount of Rs.....(in words)..... only  
 being tax included in your Invoice/Bill specified below has been deducted at source and  
 deposited by challan by me into the designated bank notified by the Government.

It is also certified that the goods covered by the said Tax Invoice/Bill had been purchased  
 for use by this Department/Local Authority or Body/Corporation or Government Company or  
 Board.

**Details of Invoice/Bills**

Sl.No.	Invoice. / Bill No. & date	Value	Rate of VAT	Amount of tax deducted	Tax deposited by challan or any other mode(give detail)

Date.....

Signature with designation of the  
 person deducting tax at source.  
 Seal

**STATEMENT SHOWING TAX DEDUCTED AT SOURCE FOR SELLING/  
SUPPLYING GOODS**

(To be sent by the DDO to the appropriate Tax Authority under clause 5  
of the Notification No. .... dated .....

To .....

(Write here the appropriate Tax Authority)

Subject: - Statement for the period .....

Sl. No.	Name & address of the selling/ supplying dealer with TIN	Invoice/ Bill No. & date	Value of goods purchased	Amount of tax deducted indicating the rate of tax	Name of Bank to which the money has been deposited	Amount deposited in the bank	Challan & date or any other mode of payment.

1. To Chief Secretary, Government of Manipal  
 2. The Accountant General, Manipal  
 3. All Principal Secretaries, Government of Manipal  
 4. All Commissioners/Secretaries, Govt. of Manipal  
 5. The Commissioner of Taxes, Manipal  
 6. All Heads of Departments/DDOs, Manipal

Signature with designation of the person deducting tax at source.

Date.....



GOVERNMENT OF MANIPUR  
SECRETARIAT: FINANCE DEPARTMENT  
( Expenditure Section)

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ORDERS BY THE GOVERNOR: MANIPUR

Imphal, the 26<sup>th</sup> February, 2010.

No. 5/6/2002-FD(TAX)Pt-I(A): The Governor of Manipur is pleased to withdraw the Government Notifications No. 5/6/2002-FD(TAX)Pt.I dated 17<sup>th</sup> June, 2006 and 9<sup>th</sup> June, 2008 regarding partial exemption of the Manipur Value Added Tax on the enhanced portion of ex-delivery prices of Petrol, Diesel and domestic LPG issued by the authorised Oil Companies/dealers with effect from 1<sup>st</sup> March, 2010.

By Orders & in the name of  
the Governor,

Sd/-  
(A.N. Jha )  
Principal Secretary (Finance),  
Govt. of Manipur.

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Memo No. 5/6/2002-FD(TAX)Pt.I:  
Copy to :-

Imphal , the 26<sup>th</sup> February, 2010.

1. The Secretary to His Excellency, Governor of Manipur, Raj Bhavan, Imphal.
2. The Secretary to Hon'ble Chief Minister, Govt. of Manipur.
3. All PPS/PS to Hon'ble Ministers, Manipur.
4. P.S. to Chief Secretary, Govt. of Manipur.
5. P.S. to Addl. Chief Secretary, Govt. of Manipur.
6. The Accountant General, Manipur, Imphal.
7. All Principal Secretaries, Govt. of Manipur.
8. All Commissioners/Secretaries, Govt. of Manipur.
9. All Heads of Departments, Manipur.
10. All Deputy Commissioners, Manipur.
11. The Commissioner of Taxes, Manipur. He is requested to ensure publication of the same in the official Gazette as required under the Act.
12. The Director(Printing & Sty), Manipur. He is requested to kindly publish this in the Extraordinary Gazette and 50(fifty) spare copies of the same may be sent to the Finance Department immediately.
13. The Director (Info & PR), Manipur for wide publicity in the local papers.
14. All Treasury Officers/Sub-Treasury Officers, Manipur.
15. Guard File.

(Limneikim Singson)  
Joint Secretary(FX), Govt. of Manipur.

**GOVERNMENT OF MANIPUR  
DEPARTMENT OF TAXES**

**NOTIFICATION**  
**Imphal, the 13th September, 2010.**

No. Tax/3(40)/TMP/2005/ : In exercise of powers conferred under sub-section (1) of section 58 of the Manipur Value Added Tax Act, 2004, it is hereby specified in public interest that the amount of the Gross Turnover of a dealer, who shall get his accounts audited by an accountant, shall be above Rs. 60,00,000/- (Sixty lakh). However, in case of works contract dealer this amount shall be Rs. 2,00,00,000/- (two crore) with effect from the year ending 2009-10.

  
**( W. Ajit Singh )**  
**Commissioner of Taxes,**  
**Government of Manipur.**

Memo No. Tax/3(40)/TMP/2005/  
Copy to:-

Imphal, the 13<sup>th</sup> September, 2010.

1. The Secretary to Hon'ble Chief Minister, Govt. of Manipur.
2. The P.S. to Chief Secretary, Govt. of Manipur.
3. All the P.S. to Addl. Chief Secretaries, Govt. of Manipur.
4. The Accountant General, Manipur, Imphal.
5. All Principal Secretaries, Govt. of Manipur.
6. All Commissioners/Secretaries, Govt. of Manipur.
7. All Head of Departments, Manipur.
8. All Deputy Commissioners, Manipur.
9. The Director(Printing & Sty.), Manipur. He is requested to publish this in the Manipur Gazette and 100(One hundred) copies of the same may be sent to the Department of Taxes, immediately.
10. Deputy/ Asstt. Commissioner of Taxes/ All Suptd. Of Taxes, Manipur.
13. All Treasury Officers/Sub-Treasury Officers, Manipur.
14. Guard File/Order Book.

  
**( W. Ajit Singh )**  
**Commissioner of Taxes,**  
**Government of Manipur.**





GOVERNMENT OF MANIPUR  
DEPARTMENT OF TAXES

N O T I C E

Imphal, the 21st July, 2011.

No. Tax/4/(18)/IMP/2011: It is hereby notified that all the dealers registered under the Manipur Value Added Tax Act (MVAT), 2004 who have defaulted submission of Returns of turnover for the last two year or more are required to report and submit Returns to the concerned Zonal Officers within 30 days from the date of publication of this Notice. List of the defaulting registered dealers will be available in the concerned Zonal Offices. In case of failure to submit the Returns within the stipulated period necessary cancellation of registration certificate will be initiated under section 24(6) of the Act *ibid* without any further notice.



(Dr. Sajjad Hassan),  
Commissioner of Taxes, Manipur.

Copy to:

1. The Commissioner (Finance),  
Govt. of Manipur.
2. The Director Information & Public Relation,  
Govt. of Manipur, for favour of causing wide  
publicity.
3. The Deputy/Asstt. Commissioner of Taxes,  
Govt. of Manipur.
4. All Superintendent of Taxes, Manipur.
5. Guard file.