



## GAZETTE

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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:-

- 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).
- 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:-

| SI. 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.

No. 5/146/2011-FD (1A.5). Whereas draft international of Schedule-I(C) & I(D) of the Manipor Value Added Lies Act. 2004 (Manipor Act No. "of 2003) was published exceptived under Section 22 of the said Act vide Notification No. 5 (46/2011-FD (TAX) dated 4th Documber, 2015 inviting objection/augmenting from Interested purees of today dated likely to be affected thereby within 14 (fourteen) days from date of the above Netfilication.

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- The VAT rate of Prival including Martin Spirit (excluding aviation fulfilled line) and the shall be 25% and the shall end of the item Petrol. with the VAT rate of 30% vide SI, No. 4 of 3-2 charaft(1).
- The existing VAT rate of 13.5% on Direct Oil (High Speed Direct) in Schadule-I(C) under tury other items which is not covered in new . Let is be dealer shall be increased to 14.5% Hence, new item "Direct Oil Ofigh Speed Direct] shall be inverted as St. No. 1 under Schedule. (D).
- The heading of Schedule-LTE. Top of goods touble (a 20% shall be substituted with the word "SCHEDULE-I(D) (List of goods touble at Vit title of more than 11 5 % and