

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

**NOTIFICATION**

Imphal, the 8<sup>th</sup> June 2016

No. 5/6/2002-FD(TAX)Pt.I : In pursuance of the Industrial and Investment Policy of Manipur 2013 and in exercise of the powers conferred by section 52 of the Manipur Value Added Tax (MVAT) Act 2004 (No. 6 of 2005) and sub-section (5) of section 8 of the Central sales Tax (CST) Act, 1956 (Act 74 of 1956), the Governor of Manipur hereby exempts partially the Value Added Tax applicable on the final products manufactured by Industrial Units established within the jurisdiction of State of Manipur, which are certified by the Green Channel Committee constituted under Industrial and Investment Policy of Manipur 2013. This notification would be in force, subject to the following terms/conditions:

1. All new units will be entitled to exemption of 99% of tax payable under the Manipur Value Added Tax Act 2004 for seven years from the date of commencement of commercial production.
2. All existing Industrial Units will also be eligible for similar tax exemption for the residuary period of seven years from the date of commencement of commercial production, subject to conditions and limitations as notified under the Industrial and Investment Policy of Manipur 2013.
3. The claim of such units will be examined by the Green Channel Committee constituted under Industrial and Investment Policy of Manipur 2013 and only those units certified by the committee shall be eligible for tax exemption.
4. Tax incentive will be available only to the units registered with the Taxation Department, Manipur and have a valid Taxpayer Identification Number (TIN).
5. All the certified units will have to file timely return and submit audit report as mandated under the MVAT and CST Act to avoid penalty.
6. MVAT Act will stand amended to the extent of applicability of the Manipur Industrial and Investment Policy 2013.

This Notification shall come into force w.e.f. 1<sup>st</sup> April 2013, i.e. the date on which the Industrial and Investment Policy of Manipur 2013 came into effect.

By Orders & in the name of the Governor



(Dr. J. Suresh Babu)  
Addl. Chief Secretary (Finance)  
Government of Manipur.

Copy to :-

1. Secretary to the Governor, Manipur Raj Bhawan, Imphal.
2. Secretary to Chief Minister, Manipur.
3. PPS to Dy. Chief Minister, Manipur.
4. All PPS to Ministers, Manipur



5. Staff Officer to Chief Secretary, Govt. of Manipur.
6. All Addl. Chief Secretaries, Govt. of Manipur.
7. All Principal Secretaries/Commissioners/Secretaries, Govt. of Manipur.
8. Accountant General, Manipur, Imphal.
9. The Commissioner(Com & Ind), Govt. of Manipur.
10. The Commissioner of Taxes, Manipur.
11. All Deputy Commissioners, Manipur.
12. The Director of Commerce & Industries, Manipur
13. All Heads of Departments, Manipur.
14. The Director of Treasuries & Accounts, Manipur.
15. The Director, Government Press with a request to publish in extra-ordinary gazette of Government of Manipur and send 20 copies to the Finance department.
16. Order Book/Guard File.