

MANIPUR



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 30

Imphal, Monday, April 25, 2016

(Vaisakha 5, 1938)

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

NOTIFICATION

Imphal, the 19th April, 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 objections/suggestions were received within the stipulated period from different parties against the proposed increase of VAT rate on the item "Tobacco & Tobacco products", and the matter was examined by the Govt. and placed it before the Cabinet again;

Whereas the Cabinet has approved it for upward revision of the existing VAT rate on "tobacco and tobacco products" from 13.5% to 25%;

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 enhances the existing VAT rate on "Tobacco and tobacco products" from 13.5% to 25% by deleting this item under Schedule-I(C) and inserting it under Schedule-I(D) at Sl. No. 6.

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.

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