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 objections/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)

Goods with 1% VAT Rate:

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

Goods with 4% VAT Rate:

4. Declared Goods as specified in section 14 of the Central Sales 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. Bolting
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 Kirpan
34 Prasadam by religious institutions
35 Rakhi
36 Religious picture not use as calendar
37 Sacred thread, commonly known as yagnapobit
38 Tapical
39 Sweatmeat
40 Chikon products
41 Rattan, reed
42 Coconut fibre
43 Clay lamps
44 Coconut in shell & separated kernel of coconut other than koprata
45 Muddas made of sarkanda, phool bahari, jhadoo
46 Animal shoehorns
47 Husk including groundnut husk
48 Kutto atta
49 Appalam vadam and vathal
50 Unprocessed 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 & gerna, 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 & Medicines 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
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 Apr 2006)
104 Hand pumps & spare parts
Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower

Hose pipes & fittings thereof

Honey

Nusk and bran of cereals

Incense sticks commonly known as agarbati, dhupkathi, or dhupbati

Industrial sticks (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)

Insulators

Katha

Kerosene lamp/latern, petromax, glass chimney

Khoya/khoa

Leaf plates and cups

List of industrial inputs and packing materials (as notified by state Govts.)

Wedden crates

Newari

Napa Slabs (Rough flooring stones) & Shahabad stones

Nuts, bolts, screws and fasteners

Non mechanized boats used by fishermen

Paddy, rice, wheat and pulses (w.e.f.: 1st April 2006)

Paper of all varieties, paper board and newsprint

Moulded Plastic footwear, hawai chappals and straps thereof

Plastic granules, plastic powder, master batches and scrap

Printed materials including diary, calendar etc.

Printing ink excluding toner and cartridges

Porridge

Pulp of bamboo, wood and paper

Rail coaches, engines & wagon and part thereof

Renewable energy devices & spare parts

Rice bran

River sand and grit

Oilseeds

Sewing machine, its parts & accessories

Silk fabrics excluding handloom silks unless covered by AED

Skimmed milk powder and UHT milk

Spectacles, part & components thereof, contact lens & lens cleaner

Sports goods excluding apparels and footwear

Khandasari

Tamarind seed and powder

Tea

Toys excluding electronic toy

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, dabka, chumki, gota sitara, naqshi, 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 lobbana
157 Stainless Steel sheets
158 Knitting wool
159 Processed meat, poultry & fish
160 Processed or preserved vegetables & fruits etc including fruit jams, jelly, pickle, 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, tonic, battery, de-mineralized 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, Charakha, Amber Charakha, Handloom fabrics and Gandhi Topi
11 Betel leaves
12 Condoms and contraceptives
13 Curd, lassi 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, maida, suji and besan (upto 31st March 2006)
21 Charcoal
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 Pappad
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 or 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 cyperus corymlosus known as gola mathi, madurkathi or cyperus (LG)
50 Plantain leave (LG)
51 Chalk stick (LG)
52 Idols made of 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)

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