NOTIFICATION
Imphal, the 17th December, 2010.

No. 5/6/2002-FD(TAX)Pt: Whereas draft amendment of Schedule-I of the Manipur Value Added Tax Act, 2004 (Manipur Act No. 9 of 2005) was published as required under Section 22 of the Manipur Value Added Tax Act, 2004 under Govt. Notification No.5/6/2002-FD(TAX)Pt. dated 1st July, 2010 inviting objections/suggestions from parties/individuals likely to be affected thereby within 14(fourteen) days from 1st July, 2010:

Whereas objections/suggestions for amendment of the Schedules of the Manipur Value Added Tax have been received from various interested parties and organisations including Government agencies;

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

Now, therefore, in exercise of powers conferred under Section 22 of the Manipur Value Added Tax Act, 2004, the State Government hereby amends Schedule-I of the said Act and the VAT rate of 4% on categories of items prescribed under Schedule-I i.e. from Serial No. 5 to 165 shall increase to 5% and the VAT rate of 12.5% prescribed under Schedule-I i.e. for all other goods not specified elsewhere in the Schedules of the Manipur Value Added Tax Act, 2004 shall increase to 13.5%.

This notification will come into force from the date of publication in the official Gazette

By Orders & in the name of the Governor,

VIVEK KUMAR DEWANGAN,
Commissioner (Finance),
Government of Manipur.