

**MANIPUR**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

No. 418

Imphal, Friday, December 17, 2010

(Agrahayana 26, 1932)

GOVERNMENT OF MANIPUR  
SECRETARIAT: FINANCE DEPARTMENT  
(Expenditure Section)

**NOTIFICATION**

Imphal, the 17<sup>th</sup> 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 1<sup>st</sup> July, 2010 inviting objections/suggestions from parties/individuals likely to be affected thereby within 14(fourteen) days from 1<sup>st</sup> 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.