

MANIPUR



GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 143

Imphal, Friday, September 3, 2021

(Bhadra 12, 1943)

GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION

Imphal, the 3rd September, 2021

No. 5/146/2011-FD(TAX) Pt.A: In exercise of the powers conferred under Section - 22 of the Manipur Value Added Tax Act, 2004 (hereafter referred as said Act), the State Government hereby amends Schedule-I(D) of the said Act and modifies the VAT rates of the following items as follows:

- (i) The VAT rate of High-Speed Diesel (HSD) shall be 18.00 % and this shall substitute the Sl. No.1 of Schedule-1(D) High Speed Diesel (HSD).
 - (ii) The VAT rate of Motor Spirit (MS) - Petrol (excluding aviation turbine fuel spirit/gasoline) shall be 32.00 % and this shall substitute the rate at Sl. No. 5 of Schedule -1(D) against "Petrol including Motor Spirit (excluding aviation turbine fuel/spirit/gasoline)".
2. The new VAT rate for High Speed Diesel (HSD) and Motor Spirit (MS) - Petrol (excluding Aviation Turbine Fuel Spirit/Gasoline) with respected Schedules shall be as follows:

Sl. No.	Description	Schedule with Sl. No.	VAT Rate
1.	High Speed Diesel (HSD)	1(D), Sl. No. 1	18.00%
2.	Motor Spirit (MS) - Petrol (excluding aviation turbine fuel/spirit/gasoline)	1(D), Sl. No. 5	32.00%

3. The Notification shall be effective from 12:01 A.M. of 4th September, 2021

DR. M. NALINDRAKUMAR,
Under Secretary (Finance),
Government of Manipur.