

MANIPUR



GAZETTE

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GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION

Imphal, the 3rd November, 2021

No.FX-7/21/2021-e-FD: 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 intends to amend Schedule-I(C) and 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 13.50% and this shall be inserted in Sl. No.169 of Schedule-1(C) High Speed Diesel (HSD).

(ii) The VAT rate of Motor Spirit (MS) - Petrol (excluding aviation turbine fuel spirit/gasoline) shall be 25.00 % 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(C), Sl. No. 169	13.50%
2.	Motor Spirit (MS) - Petrol (excluding aviation turbine fuel/spirit/gasoline)	1(D), Sl. No. 5	25.00%

3. The notification shall be effective from 4th November, 2021.

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