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**GOVERNMENT OF MANIPUR  
SECRETARIAT: FINANCE DEPARTMENT  
(Expenditure Section)**

**Notification No. 6/2018-State Tax (Rate)**  
Imphal, the 25th January, 2018

**No. 5/19/2017-FD(TAX):** In exercise of the powers conferred by sub-section (1) of section 9 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the Government of Manipur, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 1/2017-State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 110, dated the 29th June, 2017, namely:-

In the said notification,-

(A) in Schedule 1-2.5%,-

(i) after S. No. 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"76A	13	Tamarind kernel powder";
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(ii) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"78A	1404 or 3305	Mehendi paste in cones";
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(iii) after S. No. 103A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"103B	2302	Rice bran (other than de-oiled rice bran)";
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(iv) in S. No. 165, in column (3), the words, "to household domestic consumers or" shall be omitted;

- (v) after S. No. 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"165A	2711 1200 2711 1300, 2711 1900	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers";
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- (vi) in S. No. 198A, for the entry in column (3), the entry "Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork", shall be substituted;
- (vii) in S. No. 219A, for the entry in column (3), the entry "Corduroy fabrics, velvet fabrics", shall be substituted;
- (viii) in S. No. 224A, for the entry in column (2), the entry "6309 or 6310". shall be substituted;
- (ix) after S. No. 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"243A	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads";
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(D) III Schedule II-670,-

- (i) after S. No. 32A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"32AA	1704	Sugar boiled confectionery";
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- (ii) after S. No. 46A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"46B	2201	Drinking water packed in 20 litres bottles";
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- (iii) in S. No. 56, for the entry in column (2), the entry "28 or 38", shall be substituted;

- (iv) after S. No. 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"57B	2809	Fertilizer grade phosphoric acid";
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- (v) in S. No. 59, for the entry in column (2), the entry "29 or 3808 93", shall be substituted;
- (vi) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

78A	3808	The following Bio-pesticides, namely- 1. Bacillus thuringiensis var. israelensis 2. Bacillus thuringiensis var. kurstaki 3. Bacillus thuringiensis var. galleriae 4. Bacillus sphaericus 5. Trichoderma viride 6. Trichoderma harzianum 7. Pseudomonas fluorescens 8. Beauveria bassiana 9. NPV of Helicoverpa armigera 10. NPV of Spodoptera litura 11. Neem based pesticides 12. Cymbopogon
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- (vii) after S. No. 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

80A	3826	Bio-diesel";
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- (viii) for S. No. 99A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

99A	4418	Bamboo wood building joinery"
99B	4419	Tableware and Kitchenware of wood";

- (ix) S. No. 103 and the entries relating thereto shall be omitted;
- (x) S. No. 104 and the entries relating thereto shall be omitted;
- (xi) in S. No. 133, in column (3), after the words, "Absorbent cotton wool", the words and brackets, "[except cigarette filter rods]", shall be added;
- (xii) in S. No. 147, for the entry in column (3), the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806", shall be substituted;
- (xiii) after S. No. 195A, and entries relating thereto the following serial number and the entries shall be inserted namely:-

"195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers";
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(C) in Schedule III-9%,-

- (i) in S. No. 3, in column (3), after the words "derived from vegetable products" the words and brackets, "[other than tamarind kernel powder]" shall be added.
- (ii) in S. No. 12, in column (3), for the words "groundnut sweets and gajak", the words "groundnut sweets, gajak and sugar boiled confectionery", shall be substituted;
- (iii) in S. No. 24, in column (3), after the words, "matter not flavoured", the words, "[other than Drinking water packed in 20 litres bottles] shall be added;
- (iv) in S. No. 39, in column (3), after the words, "other Rate Schedules for goods", the words, "including Fertilizer grade phosphoric acid" shall be added;
- (v) in S. No. 59, for the entry in column (3), the entry "Preparations for use on the hair [except Mehendi pate in Cones] shall be substituted;
- (vi) in S. No. 87, in column (3), after the words, "and similar products", the words, figure and brackets, "[other than bio-pesticides mentioned against S. No. 78A of schedule-II]" shall be added;
- (vii) S. No. 99, and the entries relating thereto, shall be omitted;
- (viii) in S. No. 137F, in column (3), after the words "shingles and shakes", the words, "[other than bamboo wood building joinery]" shall be added;
- (ix) after S. No. 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"163A	56012200	Cigarette Filter rods";
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- (x) for S. No. 236A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"236A	7323 9410	Ghamella
236B	7324	Sanitary ware and parts thereof, of iron and steel";

- (xi) in S. No. 325, for the entry in column (3), the entry "Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; stream or sand blasting machines and similar jet projecting machines

[other than sprinklers; drip irrigation systems including laterals; mechanical sprayer, nozzles for drip irrigation equipment or nozzles for sprinklers]" shall be substituted;

- (xii) after S. No. 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

399A	8702	Buses for use in public transport which exclusively run on Bio-fuels"
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(D) in Schedule-IV-14%,-

- (i) in S. No. 164, for the entry in column (3), the entry "Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]" shall be substituted;
- (ii) after S. No. 228, and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club"
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(F) in Schedule-V-1.5%,-

- (i) S. No. 2, and the entries relating thereto, shall be omitted;
- (ii) in S. No. 3, for the entry in column (3), the entry "Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]" shall be substituted;
- (iii) in S. No. 4, for the entry in column (3), the entry "Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]" shall be substituted;
- (iv) against S. No. 13, in column (3), the words and symbols, "[other than bangles of lac/shellac]" shall be omitted;
- (v) against S. No. 17, in column (3), for the entry, the entry "Imitation jewellery [other than bangles of lac/shellac]" shall be substituted.

(F) in Schedule-VI-0.125%,-

- (i) in S. No. 1, for the entry in column (3), the entry, "All goods" shall be substituted;

- (ii) in S. No. 2 for the entry in column (3), the entry "Semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;
- (iii) after S. No. 2, and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)"
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- (iv) in S. No. 3. for the entry in column (3), the entry, "Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;
- (v) after S. No. 3, and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"4	7104	Synthetic or reconstructed precious stones"
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2. The notification shall come into force on the 25th January, 2018.

VIVEK KUMAR DEWANGAN,  
Principal Secretary (Finance),  
Government of Manipur.

**Note:-** The principal notification No. 1/2017-State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 110, dated the 29th June, 2017 and last amended by Notification No. 41/2017 State Tax (Rate) dated 14th November, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 435, dated the 17th November, 2017.