

**GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)**

Notification No.26/2019- State Tax (Rate)

Imphal, the 23th November, 2019

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (3) of section 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do, hereby makes the following further amendment in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 11/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 120, dated the 29th June, 2017. In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following Explanation shall be inserted, namely: -

“Explanation- For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.”



(Rakesh Ranjan)
Principal Secretary (Finance)
Government of Manipur

Note: -The principal notification No. 11/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 120, dated the 29th June, 2017 and was last amended by notification No. 20/2019-State Tax (Rate), dated the 1st October, 2019 *vide* number 243A, dated the 14th October, 2019.