

MANIPUR



GAZETTE

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GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 12/2019-State Tax (Rate)

Imphal, the 31st July, 2019

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further 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 I - 2.5%,-

(i) **afterserial number 234A** and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"234B	8504	Charger or charging station for Electrically operated vehicles";
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(ii) **after serial number 242** and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles. <i>Explanation.-</i> For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.";
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- (b) in Schedule II - 6%, S. No . 206 and the entries relating thereto shall be omitted;
- (c) in Schedule III - 9%, against S. No. 375, in the entry in column (3), after the words "inductors", the words " , other than charger or charging station for Electrically operated vehicles" shall be inserted.

2. This notification shall come into force on the 1st August, 2019.

RAKESH RANJAN,
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 was last amended by notification No. 24/2018-State Tax (Rate), dated the 31st December, 2018 *vide* number 377, dated the 3rd January, 2019.

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

Notification No. 13/2019-State Tax (Rate)

Imphal, the 31st July, 2019

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (1) of section 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 12/2017-State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 121, dated the 29th June, 2017, namely:-

In the said notification, in the Table, against serial number 22, in the entries in column (3), after clause (a), the following clause shall be inserted, namely: -

(3)
<p>(aa) to a local authority, an electrically operated vehicle meant to carry more than twelve passengers; or</p> <p><i>Explanation:</i> For the purposes of this entry, "Electrically operated vehicles" means vehicles falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles.</p>

2. This notification shall come into force with effect from 1st of August, 2019.

RAKESH RANJAN,
Principal Secretary (Finance),
Government of Manipur.

Note: -The principal notification No. 12/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 121, dated the 29th June, 2017, and was last amended by notification No. 4/2019-State Tax (Rate), dated the 29th March, 2019 *vide* number 531, dated the 30th March, 2019.