

MANIPUR



GAZETTE

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GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION

Imphal, the 22nd October, 2019

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

1. The VAT rate of Motor Spirit (MS)-Petrol (excluding aviation turbine fuel spirit/gasoline) shall be 25.0% 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 VAT rate for High Speed Diesel (HSD) shall be 14.5% and this shall be inserted at Sl. No. 1 of Schedule-1(D) against Diesel Oil (High Speed Diesel).

3. The existing Schedule-1 (BB) under "having VAT rate above 5.0% and below 13.5% shall be deleted.

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	14.5%
2.	Motor Spirit (MS)-Petrol (excluding aviation turbine fuel/spirit/gasoline)	1(D), Sl. No. 2	25.0%

This notification shall come into force from the date of publication in the Official Gazette.

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