

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

Notification No. 02/2020- State Tax (Rate)

Imphal, the 26th March, 2020

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (1), (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 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. 11/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 120, dated the 29th June, 2017, namely:-

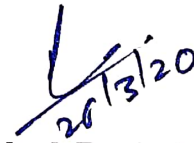
In the said notification, in the Table, against serial number 25,

- (a) after item (i) and entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely, -

(3)	(4)	(5)
“(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.	2.5	-

- (b) in item (ii), in column (3), after the brackets and figures “(i)”, the word, brackets, and figures “and (ia)” shall be inserted.

2. This notification shall come into force with effect from the 1st day of April, 2020.


26/3/20

(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. 26/2019 - State Tax (Rate), dated the 22nd November, 2019 *vide* number 290, dated the 26th November, 2019.