GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 18/2019- State Tax (Rate)

Imphal, the 1st October, 2019

**No. TAX/4(53)/GST-NOTN/2016:**— In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) (herein after referred to as the “said Act”), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 2/2019- State Tax (Rate), dated the 7th March, 2019, published in the Manipur Gazette, Extraordinary, *vide* number 502, dated the 7th March, 2019, namely:-

In the said notification, in the Annexure, after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely: -

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>2A.</td>
<td>2202 10 10</td>
<td>Aerated Water</td>
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2. This notification shall come into force on the 1st day of October, 2019.

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

Note: -The principal notification No. 2/2019- State Tax (Rate), dated the 7th March, 2019, published in the Manipur Gazette, Extraordinary, *vide* number 502, dated the 7th March, 2019, and was last amended by Notification No. 9/2019-State Tax (Rate), dated the 29th March, 2019 *vide* number 536, dated the 30th March, 2019.