GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 27/2019- State Tax (Rate)

Imphal, the 31st December, 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 II - 6%, -

(i) S. No. 80AA and the entries relating thereto shall be omitted;
(ii) S. No. 171A and the entries relating thereto shall be omitted;

B. in Schedule III - 9%, after S. No. 163A and entries relating thereto, the following S. Nos. and entries shall be inserted namely: -

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<tr>
<td>“163B”</td>
<td>3923 or 6305</td>
<td>Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods;</td>
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<td>163C</td>
<td>6305 32 00</td>
<td>Flexible intermediate bulk containers”</td>
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2. This notification shall come into force on the 1st day of January, 2020.

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