

MANIPUR



GAZETTE

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Imphal, Wednesday, May 6, 2020

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GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION

Imphal, the 6th May, 2020

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

- (i) The VAT rate of High-Speed Diesel (HSD) shall be 22.50% and this shall substitute the Sl. No. 1 of Schedule-I (D) High Speed Diesel (HSD).
- (ii) The VAT rate of Motor Spirit (MS)-Petrol (excluding aviation turbine fuel spirit/gasoline) shall be 36.50% and this shall substitute the rate at Sl. No. 5 of Schedule-I (D) against "Petrol including Motor Spirit (excluding aviation turbine fuel/spirit/gasoline)".

2. 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 (HSD)	I (D), Sl. No. 1	22.50%
2.	Motor Spirit (MS)-Petrol (excluding aviation turbine fuel/spirit/gasoline)	I (D), Sl. No. 5	36.50%

3. This notification shall come into force w.e.f. 00:01 hrs. of 07.05.2020

DR. RAJESH KUMAR,
Additional Chief Secretary (Finance),
Government of Manipur.