

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

Notification No. 17/2019- 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 11 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 amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 26/2018- State Tax (Rate), dated the 31st December, 2018, published in the Manipur Gazette, Extraordinary, *vide* number 379, dated the 3rd January, 2019, namely:-

In the said notification, -

- (i) for the word “gold”, wherever it occurs, the words, “gold, silver or platinum”, shall be substituted;
 - (ii) in the opening paragraph, for the word and figures, “heading 7108”, the word and figures, “Chapter 71”, shall be substituted;
 - (iii) in the Explanation, for clause (d), the following clause shall be substituted, namely: —
“(d) “Chapter” means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).”.
2. This notification shall come into force on the 1st day of October, 2019.



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