GOVERNMENT OF MANIPUR SECRETARIAT: FINANCE DEPARTMENT (EXPENDITURE SECTION)

Notification No. 03/2020- 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) 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 I -2.5%, serial number 187 and the entries relating thereto shall be omitted;
- (b) in Schedule II 6%,-
 - (i) after serial number 75 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

"75 A	2605 00 10		
1311.	3605 00 10	All goods";	

- (ii) serial numbers 202 and 203 and the entries relating thereto shall be omitted;
- (c) in Schedule III 9%,-
 - (i) serial number 73 and the entries relating thereto shall be omitted;
 - (ii) in serial number 379, for the entry in column (3), the entry "All goods" shall be substituted;
- This notification shall come into force on the 1st day of April, 2020.

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

Note: -The principal notification 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 and was last amended by notification No. 01/2020 - State Tax (Rate), dated the 21st February 2020 *vide* number 290, dated the 21st February 2020.