

MANIPUR



GAZETTE

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Imphal, Tuesday, October 9, 2018

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GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION

Imphal, the 4th October, 2018

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

1. The VAT rate of Petrol including Motor Spirit (excluding aviation turbine fuel spirit/gasoline) shall be 21.2% and this shall substitute the item "Petrol" with the VAT rate of 25% vide Sl. No.5 Schedule - I (D)
2. The existing VAT rate of 14.5% on Diesel Oil (High Speed Diesel) vide Sl. No.1 in Schedule-I (D) shall be decreased to 10.6%. Hence, a new Schedule-1(BB), having VAT rate above 5% and below 13.5% shall be inserted.
3. The new rates for Diesel Oil (High Speed Diesel) and Motor Spirit (excluding aviation turbine fuel spirit/gasoline) with its respective schedules shall be as follows:

Sl. No.	Description	Schedule	VAT Rate
1.	Diesel Oil (High Speed Diesel)	1(BB)	10.6%
2.	Petrol including Motor Spirit (Excluding aviation turbine fuel/spirit/gasoline)	1(D)	21.2%

This notification shall come into force w.e.f 00.00 hours of 5th October 2018.

RAKESH RANJAN,
Principal Secretary (Finance),
Government of Manipur.