

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

**Notification No. 01/2022 - State Tax (Rate)**

Imphal, the 31<sup>st</sup> March, 2022

**No. TAX/4(53)/GST-NOTN/2016:**— In exercise of the powers conferred by sub-section (1) of section 9 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 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 110, dated the 29<sup>th</sup> June, 2017, namely: -

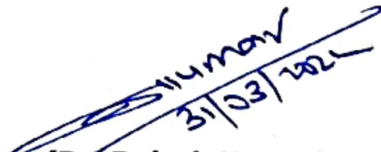
In the said notification, -

(a) in Schedule I – 2.5%, serial numbers 225B, 226, 227, 228 and the entries relating thereto shall be omitted;

(b) in Schedule II – 6%, after serial number 176A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"176B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks.
176C	6901 00 10	Bricks of fossil meals or similar siliceous earths
176D	6904 10 00	Building bricks
176E	6905 10 00	Earthen or roofing tiles".

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2022.

  
**(Dr. Rajesh Kumar)**  
Chief Secretary (Finance)  
Government of Manipur

**Note:** - The principal notification No. 1/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 110, dated the 29<sup>th</sup> June, 2017 and was last amended by notification No. 18/2021 - State Tax (Rate), dated the December, 2021 *vide* number 317, dated the 30<sup>th</sup> December, 2021.