

MANIPUR



GAZETTE

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

No. 85

Imphal, Monday, June 18, 2012

(Jyaistha 28, 1934)

GOVERNMENT OF MANIPUR  
SECRETARIAT: FINANCE DEPARTMENT  
(Expenditure Section)

NOTIFICATION  
Imphal, the 16th June, 2012

No. 5/6/2002-FD(TAX)Pt. I.— Whereas draft notification for amendment of the Manipur Value Added Tax Act, 2004 was published as required under Section 22 of the Manipur Value Added Tax Act, 2004 under Govt. Notification No. TAX/3(4)/IMP/2005/(Pt-I) dated 22nd March, 2012 regarding enhancement of the VAT rate of 4% to 5% for sale or purchase of goods of special importance (commonly known as “**declared goods**”) as prescribed in Serial No.4 of Schedule-I of the said Act;

Whereas no objection/suggestion has been received from interested parties and organizations including Govt. agencies.

Now, therefore, in exercise of the powers conferred under Section 22 of the Manipur Value Added Tax Act, 2004, the State Government hereby amends Schedule-I of the Manipur Value Added Tax Act, 2004 to enhance the VAT rate of 4% for “**declared goods**” as prescribed in Serial No. 4 of Schedule-I of the said Act to 5%.

This notification shall take immediate effect.

By orders & in the name of the Governor,

RAKESH RANJAN,  
Commissioner (Finance), Govt. of Manipur.