

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 288

Imphal,

Friday,

December 23, 2005 (Pausa 2, 1927)

5 Edible oils and oil cakes

1 Bullions

GOVERNMENT OF MANIPUR

SECRETARIAT : FINANCE DEPARTMENT IN ADDITIONAL PROPERTY OF THE PROPERTY OF THE

4 Declared Goods as specified in section 190 Central Sale Tax Act 1956

6 Kerosene oil including sold through PDS to sham slienchy igeons NOTIFICATION

Imphal, the 23rd December, 2005

No. 5/6/2002-FD(TAX)Pt:-Whereas the draft amendment of Schedule 1&II of the Manipur Value Added Tax Act, 2004 (Manipur Act No. 6 of 2005) was published as required under Section 22 of the Manipur Value Added Tax Act, 2004 under Government Notification No. 5/6/2002-FD(tax)Pt dated 13th July, 2005 inviting objections/suggestions from parties/individuals likely to be affected thereby within 14 (fourteen) days from 13th July, 2005;

And, whereas objections/suggestions for amendment of the Schedules of the Manipur Value Added Tax have been received from various interested parties and organizations including Government agencies; les was been a

Whereas the objections/suggestions have been examined and duly taken into consideration by the State Government; appropriately said bus coulded with

Now, therefore, in exercise of powers conferred under Section 22 of the said Manipur Value Added Tax Act, 2004, the State Government hereby amend the Schedule I & II of the said Act as per Annexure.

By order and in the name of the Governor, 25 Ferrous & non-ferrous metals as the second of those extrusions of those

Vanaspati (Hydrogenated Vegetable oil)

Torreit error & stachmosts & parts thereof,

Commissioner (Finance), Government of Manipur.

SCHEDULE—I

(Rates of Taxable Goods) (See Section 12)

Goods with 1% VAT Rate:

- 1 Bullions
- 2 Gold and silver & platinum ornaments
- 3 Precious stones including Agate

Goods with 4% VAT Rate:

Declared Goods as specified in section 14 of the Central Sale Tax Act 1956

No. 288

- 5 Edible oils and oil cakes
- Kerosene oil including sold through PDS
- All utensils including pressure cookers/pans except utensils made of precious metals
- Bone meal membrone flarb o
- No. 5/6/2002-PD(TAX)Pt 9 I.T. products (as per list notified by Government)
- 10 Chemical fertilizers, pesticides, weedicides, insecticides and micronutrients
- Act, 2004 under Government Notification No. 5,6/2002-F1289891 iba8 11
- 12
- July, 2005 inviting objections/suggestions from parties/indiv sboog vrsisco-Vegetable oil including gingili bran oil
- Solvent oils other than organic solvent oil
- Safety matches including handmade Manager and being a serial was the A 15
- All type of yarn other than cotton and silk yarn in hank and sewing parties and organizations including Government agencies steaw & basht
- Bicyles, tricycles, cycle rickshaws & parts, tyres & tubes thereof 17
- Spices of all varieties and forms including cumin seed, aniseed, turmeric, 18 dry chillies and Hing (Asafoetida)
- 20 Pipes of all varieties including G. I. pipes, C. I. pipes, ductile pipes, PVC etc. and fittings amond the Schedule I & II of the said Act as
- 21 Starch and sago
- 22 Vanaspati (Hydrogenated Vegetable oil)
- 23 Belting
- 24 Bearing
- Ferrous & non-ferrous metals & alloys, such as aluminium, copper, zinc & extrusions of those
- Tractors, threshers, harvesters & attachments & parts thereof
- 27 Ore and minerals
- Sewing thread to incurre vol

82,

	right fact, are more dry foot, commonly known as just book and	No.
29	Ship and other water vessels	ax i eu
30	All kind of bricks including fly ash brick, refractory bricks and aspharoofing earthen tiles and refractory monolithic.	eltic
•		70
31	Keadymade garments	15
32	1101101 VI III VI VIII VIII VIII VIII VI	72
33	Agricultural implements not operated manually or not driven acquism	54
34	Prasdam by religious institutions enotions for communications and the state of the	<u>د ا</u>
:35		24
36	Dalicious moture not use as calendar	75
.37	Sacred thread, commonly known as yagnapobit	76
.38		77
.39	Bed sheet, pillow cover & other made ups squa bed Sweatmeat	
-40	Chikon products Chikon products Chikon products	78
41	Bio-fertilisers & Micro-gutrients also plant growth products herbicides, rodenticides etc.	79
-42	Coconut fibre	08
43	Phoket made of iton & steel, sluminium, plastic or other squale valCes	18
-44	Coconut in shell & separated kernel of coconut other than kopra	10
45	Muddas made of sarkanda, phool bahari jhadoo	\$8
46	Animal shoenails militare bupit tigit easter agurb rebnu becuter	
47	Husk including groundnut husk	83
48	Caninal goods (as notified by State Govita) - cutoo at a state of the Caninal attachment of the control of the	84
49	Appalam vadam and vathal	85
50	Unprocessed green leaves tea distance the billionous & laguistico	98
51	Kites to the exchange to nervana carridges los 10575 fle for	
52	Clay including fine clay, fine china clay and ball clay	18
53	Coffee beans & seeds, cocoa pod & beans, Green tea leef & cuttage	88
.54	Coir & Coir products excluding coir matuesses same series evidend	68
.55	Cotton & cotton & cotton as space parts often of cotton	90
56	Cottage cheese	16
57	Coal far	92
:58	Computer stationery	93
59	Gabba sanchine, its parts & seconsisting admod	94
60	Kangri nes excludine hardhora anka mules covered by Arzeldion's	95
61	Cops and glasses of paper and plastics of the control of the contr	. 96
	William I want and wind of the Vand from a land approved	16
62	Lasding hotties & concles	80
63		nade
64	Flour, Atta, Maida, Suji, Desan, etc. (w.c.i., 18, Apr oodmad fo ylno	100
65	Mat sticks & reed obtainable from Cyperus Khathi, mutha or Cyp	erus
66	THE STATE OF THE S	
	Panchamritam, namakatti, vibhuti	
	and made a wings of their	1 1/2 2

40	Markle Chedden and other water vestels	ot
: 68	Mexilia Chaquat	Jan 14
69	rooms carried the contract A second second second	
70	Singhada saments obsenybas N	31
71	Willow wicker	32
72	Agricultural implements not operated manually or not driven by a	nimal
73	All equipments for communications such as private branch exchange (& Elect. Private Automatic Branch Exch. (EPABX) etc.	
74	All intangible goods like copyright, patent, rep. license etc.	35
75	Arecanut powder and betel nut as nwenty known of thread thread, commonly known as the same thread, commonly known as the same thread.	36
76	Damood Art Control of the Control of	37
77	Bed sheet, pillow cover & other made ups	38
78	Bio-mass briquettes	39
79	Bio-fertilisers & Micro-nutrients also plant growth promoters & regula herbicides, rodenticides etc.	tors
80	Bitumen endit innoon)	42
81	Bucket made of iron & steel, aluminium, plastic or other materials (exprecious materials)	cept
82	Drugs & Medicines including vaccines, syringes & dressings medicated of	
	produced under drugs license, light liquid paraffin of IP grade	46
83	Candles kend tunbnuorg gnibuloni kauH	Th.
84	Capital goods (as notified by State Govts.)	84
85	All metal castings Isday bas makey maked A	01
86	Centrifugal & monobolic & submersible pump set for water handling parts thereof	g &
87	Clay including fine clay, fine china clay and ball clay	15
	Coffee beans & seeds, cocoa pod & beans, Green tea leaf & chicory	52
89	Coir & Coir products excluding coir mattresses	53
	Cotton & cotton waste	54
91 (Cottage cheese	55
92 (Coal tar	50
93 (Computer stationery io.	77
94 (Pattu	58
95 (Crucibles	59
96 (luns and glasses of paper and plastics	03
	Exercise book, graph book & laboratory note book	19
98 1	Feeding hottles & ninnles	62
99 mF	Fibres of all types and fibre waste	63
100 F	Flour, Atta, Maida, Suji, besan, etc. (w.e.f. 1st Apr 2006) ad lo vino	P)
10170F	Mar Achedine ideal Voicement	3.
102 F	Malaccensis Malaccensis	65
103 C		99
		67
	Superior Table Towns of the Control	1 40

\$ 81

105	Herb, bark, dry plant, dry root, commonly known as jari booti and flower	6.3
106	Hose pipes & fittings thereof at a part a bas allerdan a brain a library allerdan	146
107	Writing instruments, geometry boxes, colour boxes, crayons & cond-	147
108	Nusk and bran of cereals	011
109	Incence sticks commonly known as agarbati, dhupkathi or dhupbati	148
110	Industrial cables (High voltage cables, XLPE Cables, jelly filled cal optical fibres)	7
111	Insulators of the territories	150-
112	Embroidery or zari articles, that is to say, - imi, zari, kashitaN	121
113	Kerosene lamp/latern, petromax, glass chimney	153
114	Khoya/khoa shingi.	153
115	Leaf plates and cups dies alongite aciones comit simple aciones comit si	154
116	List of industrial inputs and packing materials (as notified by state Gowarden crates	vts 1
117	Wedden crates	156
118	Havan samagri including dhoop, agarbati, sambrani or lobhana Newars	157
119	Napa Slabs (Rough flooring stones) & Shahabad stones low gaiting	158
120	Nuts, bolts, screws and fastners feil & viiling heart becassor	159
121	Non mechanized boats used by fishermen	160
122	Paddy, rice, wheat and pulses (w.e.f. 1st April 2006)	UUI
123	Paper of all varieties, paper board and newsprint of a statistics	
124	Moulded Plastic footwear, hawai chappals and straps thereof	191
125	Plastic granules, plastic powder, master batches and scrap	162
126	Printed materials including diary, calendar etc.	163
127	Printing ink excluding toner and cartridges	164
128	Items sold through canteens of CSD & State Armed Unit Sogbirno P	165
129	Pulp of bamboo, wood and paper	The second second
130	Rail coaches, engines & wagon and part thereof	- 17 m
131	Renewable energy devices & spare parts long long to the HA	166
132	Goods with 20% VAT Rate:	
133	River sand and grit (including aviation turbine fuel, aviation spirit (sheets)	167
134	Cilculate the colons aviation turome mer, sylation spirit gasoline)	101
135	Sewing machine, its parts & accessories	168
136	Silk fabrics excluding handloom silks unless covered by AED logical	169
137	Skimmed milk powder and UHT milk Skimmed milk powder and UHT milk	170
138	Spectacles, part & components thereof, contact lens & lens cleaner	
139	Sports goods excluding apparels and footwear	
140	Khandasari II BJUCBHO2	
141	Tamarind: seed and powder SMEXEMP ON BOOK STATE COOD	
142	Tea Section (See Section 13) blue site bearing	
143	Toys excluding electronic toy seed wice, wheat gribulari entering too	1
144	Transmission towers grand fruits	C
	TO THE SIGN DESCRIPTION OF THE CONTRACTOR DESCRIPTION	149

	Herb back, dry plant, dry roos commonly known as jast boot and flower the cars
145	Used cars
146	ar a se de la company de la co
147	Writing instruments, geometry boxes, colour boxes, crayous & policies
148	Writing ink
149	the same tax rate of 4% as for printed materials
150	Wet dates
151	dabka, chumki, gota sitara, naqsi, kora, glass bead, badla
152	Tools Khoya/khoa
153	Lignite Leaf plates and cups was about sades as agus box seels 115 Leaf
154	Lime, Lime stone, clinker & dolomite
155	Linear alkyl benezene, L.A.B. Sulphonic Acid, Alia Olemi Sulphonate
156	Havan samagri including dhoop, agarbati, sambrani or lobhana
157	Stainless Steel sheets Stainless Steel sheets
158	Knitting wool 250001 Baddhata and Hagher awards and Alle OCI
159	Description of most poultry & fish
160	Processed or preserved vegetables & fruits etc including fruit jams, jety, pickle, fruit squash, paste, fruit drink & fruit juice (whether in sealed
161	Article made of rolled gold and imitation gold
162	Hand made soan a selected asserting liberton attention and the
163	Flectrodes
164	Touch and down analysis one Tonor Englusias Aus authorized
16:	of CCD & State Armed Units
4_	29929 DES DOMESTIC OF ACTION OF THE PROPERTY O
	Good with 12.5% VAT Rate:
16	6 All other goods not specified elsewhere are taxable @ 12.5%
	Goods with 20% VAT Rate:
16	turbine fuel aviation spirit and aviation
16	8 Liquor suite and participate and suite and s
16	9 Petrol LIA vd betavos zeinu alliz mooibnad gaibabas zeindat alliz 9

GOODS WITH 0% OR EXEMPTED VAT RATE: (See Section 13)

- 1 Foodgrains including paddy, rice, wheat & pulses (upto 31st March, 2006)
- 2 Fresh vegetables and fruits

170 Lottery Tickets

80 -

fundace maste rebusT Ob 3 Meat, fish, prawn & other aquatic products when not cured or frozen, eggs and livestock and animal hair 2000 200 vd bareyoo emell Ch 4 Salt (branded and otherwise) a bood smolars makes about \$4 5 Fresh milk and pasteurized milk. othorwise 6 Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container. (CEA) coosed TA 7 Books, periodicals and journals including Braille books, maps, chart & globe. 8 Bread (branded and unbranded) dared (babasad bas and 74 Cour and jaggery (upto 31st March (babasad unbranded) 9 Fresh flowers, fresh plants and saplings O Delamina vd novinb 1100 28 10 Handlooms, Charkha, Amber Charkha, Handloom fabrics and Gandhi Topi Orymiosus known as gola mathi, madurkathi or cyner seval lets II 12 Condoms and contraceptives 50 Plantain leave(LG) 13 Curd, lussi and butter milk & separated milk Challe stick(LG) 14 All other seeds other than oilseeds (OJ) yeld to sham stobl SS 15 Organic manure 53 Bamboo matting(LG) Puffed rice, commonly known as Muri, flattened or cygrana lapital 16. 17 All bangles except those made from precious metals 18 Kumkum, Bindi, Altar and Sindur to bessend course has course last Aids and implements used by handicapped persons out behanded. 20 Atta, moida, suji and besan (upto 31st March 2006) (O.I.) affairibasii 21 Aquatic feed, poultry feed and cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake. 23 Garlic and ginger 24 Firewood except Casurina & Eucalyptus timber 25 Agricultural implements manually operated & driven by animals Silk worm laying, cocoon and Raw silk 27 Indigenous handmade musical instruments 28 Coarse grains 29 Cotton & silk yarn in hank 30 Earthen pot Fishnet & Fishnet fabrics & fish seeds, prawns/shrimp seeds Human Blood including blood components Khadi garments/goods & made-ups to be notified by states 33 34 National Flig 35 Pappad 36 Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt., rupee note & cheques 37 Raw wool including animal hair 38 Semen including frozen semen and selection of the being 39 Slate and slate pencils

40 Tender green eoconut	
41 Toddy, Neera and Arakuborg offsups redto to nwarg field the	E
42 Items covered by PDS except kerosene	R.
43 Goods taken under customs bond for re-export after manufacturin otherwise	
Water other than aerated, mineral, distilled, medic (AED)	
45 Tobacco (AED)	514
45 Tobacco (AED) 46 Sugar (AED) 46 Sugar (AED)	0
47 Gue and inggery (unto 21et March 2006) and un bas behasid) Deste	C
48 Cart driven by animals(I.G)	
49 Mat locally known as madur, made wholly or principally of cyp	ercus
corymlosus known as gola mathi, madurkathi or cyperus (LG)	12
The state of the s	13
51 Chalk stick(LG) 52 Idots made of clay (LG) 53 Idots made of clay (LG)	14
53 Bamboo matting(LG)	01 0 C. L.
54 Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Muri, flatte	anly
known as Chira, parched rice, commonly known as khoi(LG)	lonly
55 Leaf plates and cups-pressed or stitched(LG) MA ibaid mulmul	81
56 Unbranded broomsticks(LG) and the beau sinematoris and this	61
57 Handicrafts(LG)(2005 dorsM tale ofqu) nesed bas igus shiom attA	20
Charcoal common control of the beautiful beaut	15
Aquatic feed, poultry feed and cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake,	22
Garlic and ginger toward entity to ensuing a former block entity to	23
Carne and ginger towns state & GED to ansains alguests blos small. Firewood except Casurina & Thorisptus timber	24
Agricultural implements manually operated & driven by animals!	25
Silk worm laying, cocoon and hawweille believes ton shoot salto. IA	26
Indigenous handmade musical instruments	27
	28
Cotton & silk yarn in hankland ondrus nessess gabulant inde resewe	24
Earthen pot	30
Fishnet & Fishnet fabrics & fish seeds, prawns/shrimp seeds	31
Human Blood including blood components	32
Khadi garments/goods & made-ups to be notified by states	33
National Fl.g	34
Pappad H SJUCIARIS	35
Non-judicial stamp paper sold by Govt. Treasuries, postal items like	36
envelope, postcard etc. sold by Govt., rapec note & cheques	
ind famine naihulani lang well	77