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# MANIPUR GAZETTE



EXTRAORDINARY  
PUBLISHED BY AUTHORITY

No. 288 Imphal, Friday, December 23, 2005 (Pausa 2, 1927)

GOVERNMENT OF MANIPUR  
SECRETARIAT : FINANCE DEPARTMENT  
(Expenditure Section)

## NOTIFICATION

Imphal, the 23rd December, 2005

No. 5/6/2002-FD(TAX)Pt:—Whereas the draft amendment of Schedule I & 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;

Whereas the objections/suggestions have been examined and duly taken into consideration by the State Government;

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,

R.R. RASHMI,  
Commissioner (Finance),  
Government of Manipur.

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**SCHEDULE—I**  
**(Rates of Taxable Goods)**  
**(See Section 12)**

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**Goods with 1% VAT Rate:**

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- 1 Bullions
  - 2 Gold and silver & platinum ornaments
  - 3 Precious stones including Agate
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**Goods with 4% VAT Rate:**

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- 4 Declared Goods as specified in section 14 of the Central Sale Tax Act 1956
- 5 Edible oils and oil cakes
- 6 Kerosene oil including sold through PDS
- 7 All utensils including pressure cookers/pans except utensils made of precious metals
- 8 Bone meal
- 9 I.T. products (as per list notified by Government)
- 10 Chemical fertilizers, pesticides, weedicides, insecticides and micronutrients
- 11 Beedi Leaves
- 12 Hosiery goods
- 13 Vegetable oil including gingili bran oil
- 14 Solvent oils other than organic solvent oil
- 15 Safety matches including handmade
- 16 All type of yarn other than cotton and silk yarn in hank and sewing thread & waste
- 17 Bicycles, tricycles, cycle rickshaws & parts, tyres & tubes thereof
- 18 Spices of all varieties and forms including cumin seed, aniseed, turmeric, dry chillies and Hing (Asafoetida)
- 19 Ice
- 20 Pipes of all varieties including G. I. pipes, C. I. pipes, ductile pipes, PVC etc. and fittings
- 21 Starch and sago
- 22 Vanaspati (Hydrogenated Vegetable oil)
- 23 Belting
- 24 Bearing
- 25 Ferrous & non-ferrous metals & alloys, such as aluminium, copper, zinc & extrusions of those
- 26 Tractors, threshers, harvesters & attachments & parts thereof
- 27 Ore and minerals
- 28 Sewing thread

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- 29 Ship and other water vessels
- 30 All kind of bricks including fly ash brick, refractory bricks and asphaltic roofing earthen tiles and refractory monolithic.
- 31 Readymade garments
- 32 Transformers
- 33 Kirpan
- 34 Prasadam by religious institutions
- 35 Rakhi
- 36 Religious picture not use as calender
- 37 Sacred thread, commonly known as yagnapobit
- 38 Tapiocal
- 39 Sweatmeat
- 40 Chikon products
- 41 Rattan, reed
- 42 Coconut fibre
- 43 Clay lamps
- 44 Coconut in shell & separated kernel of coconut other than kopra
- 45 Muddas made of sarkanda, phool bahari jhadoo
- 46 Animal shoenails
- 47 Husk including groundnut husk
- 48 Kutto atta
- 49 Appalam vadam and vathal
- 50 Unprocessed green leaves tea
- 51 Kites
- 52 Takhti
- 53 Sattu
- 54 Beehive
- 55 Gamosha
- 56 Bukhari
- 57 Loi
- 58 Pattu
- 59 Gabba
- 60 Kangri
- 61 Quandakari
- 62 Atukulu
- 63 Sabai grass and rope
- 64 Sirali, bageshi, barro, date leaves, basket handmade sooma & germa, made only of bambo
- 65 Mat sticks & reed obtainable from Cyperus Khathi, mutha or Cyperus Malaccensis
- 66 Poha, Murmura and lai
- 67 Panchamritam, namakatti, vibhuti

- 68 Mekhla Chaddar
- 69 Misri, batasha, as part of Prasad
- 70 Singhada
- 71 Willow wicker
- 72 Agricultural implements not operated manually or not driven by animal
- 73 All equipments for communications such as private branch exchange (PBX) & Elect. Private Automatic Branch Exch. (EPABX) etc.
- 74 All intangible goods like copyright, patent, rep. license etc.
- 75 Arecanut powder and betel nut
- 76 Bamboo
- 77 Bed sheet, pillow cover & other made ups
- 78 Bio-mass briquettes
- 79 Bio-fertilisers & Micro-nutrients also plant growth promoters & regulators, herbicides, rodenticides etc.
- 80 Bitumen
- 81 Bucket made of iron & steel, aluminium, plastic or other materials (except precious materials)
- 82 Drugs & Medicines including vaccines, syringes & dressings, medicated ointed produced under drugs license, light liquid paraffin of IP grade
- 83 Candles
- 84 Capital goods (as notified by State Govts.)
- 85 All metal castings
- 86 Centrifugal & monobolic & submersible pump set for water handling & parts thereof
- 87 Clay including fine clay, fine china clay and ball clay
- 88 Coffee beans & seeds, cocoa pod & beans, Green tea leaf & chicory
- 89 Coir & Coir products excluding coir mattresses
- 90 Cotton & cotton waste
- 91 Cottage cheese
- 92 Coal tar
- 93 Computer stationery
- 94 Combs
- 95 Crucibles
- 96 Cups and glasses of paper and plastics
- 97 Exercise book, graph book & laboratory note book
- 98 Feeding bottles & nipples
- 99 Fibres of all types and fibre waste
- 100 Flour, Atta, Maida, Suji, besan, etc. (w.e.f. 1st Apr 2006)
- 101 Fly Ash
- 102 Fried and roasted gram
- 103 Gur, jaggery & edible variety of rub gur. (w.e.f. 1st Apr 2006)
- 104 Hand pumps & spare parts

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- 105 Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower
  - 106 Hose pipes & fittings thereof
  - 107 Honey
  - 108 Nusk and bran of cereals
  - 109 Incence sticks commonly known as agarbati, dhupkathi, or dhupbati
  - 110 Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)
  - 111 Insulators
  - 112 Kattha
  - 113 Kerosene lamp/latern, petromax, glass chimney
  - 114 Khoya/khoa
  - 115 Leaf plates and cups
  - 116 List of industrial inputs and packing materials (as notified by state Govts.)
  - 117 Wodden crates
  - 118 Newars
  - 119 Napa Slabs (Rough flooring stones) & Shahabad stones
  - 120 Nuts, bolts, screws and fastners
  - 121 Non mechanized boats used by fishermen
  - 122 Paddy, rice, wheat and pulses (w.e.f. 1st April 2006)
  - 123 Paper of all varieties, paper board and newsprint
  - 124 Moulded Plastic footwear, hawai chappals and straps thereof
  - 125 Plastic granules, plastic powder, master batches and scrap
  - 126 Printed materials including diary, calendar etc.
  - 127 Printing ink excluding toner and cartridges
  - 128 Porridge
  - 129 Pulp of bamboo, wood and paper
  - 130 Rail coaches, engines & wagon and part thereof
  - 131 Renewable energy devices & spare parts
  - 132 Rice bran
  - 133 River sand and grit
  - 134 Oilseeds
  - 135 Sewing machine, its parts & accessories
  - 136 Silk fabrics excluding handloom silks unless covered by AED
  - 137 Skimmed milk powder and UHT milk
  - 138 Spectacles, part & components thereof, contact lens & lens cleaner
  - 139 Sports goods excluding apparels and footwear
  - 140 Khandasari
  - 141 Tamarind seed and powder
  - 142 Tea
  - 143 Toys excluding electronic toy
  - 144 Transmission towers

- 145 Used cars
- 146 Umbrella, garden umbrella and parts thereof
- 147 Writing instruments, geometry boxes, colour boxes, crayons & pencil sharpeners
- 148 Writing ink
- 149 Works contract which are in the nature of printing works will carry the same tax rate of 4% as for printed materials
- 150 Wet dates
- 151 Embroidery or zari articles, that is to say, - imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla
- 152 Tools
- 153 Lignite
- 154 Lime, Lime stone, clinker & dolomite
- 155 Linear alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate
- 156 Havan samagri including dhoop, agarbati, sambrani or lobhana
- 157 Stainless Steel sheets
- 158 Knitting wool
- 159 Processed meat, poultry & fish
- 160 Processed or preserved vegetables & fruits etc including fruit jams, jelly, pickle, fruit squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise)
- 161 Article made of rolled gold and imitation gold
- 162 Hand made soap
- 163 Electrodes
- 164 Textile madeups
- 165 Items sold through canteens of CSD & State Armed Units

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Good with 12.5% VAT Rate:

- 166 All other goods not specified elsewhere are taxable @ 12.5%

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Goods with 20% VAT Rate:

- 167 Motor spirit (including aviation turbine fuel, aviation spirit and aviation gasoline)
- 168 Liquor
- 169 Petrol
- 170 Lottery Tickets

#### SCHEDULE II

#### 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

- 3 Meat, fish, prawn & other aquatic products when not cured or frozen, eggs and livestock and animal hair.
- 4 Salt (branded and otherwise)
- 5 Fresh milk and pasteurized milk.
- 6 Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container.
- 7 Books, periodicals and journals including Braille books, maps, chart & globe.
- 8 Bread (branded and unbranded)
- 9 Fresh flowers, fresh plants and saplings
- 10 Handlooms, Charkha, Amber Charkha, Handloom fabrics and Gandhi Topi
- 11 Betel leaves
- 12 Condoms and contraceptives
- 13 Curd, lussi and butter milk & separated milk
- 14 All other seeds other than oilseeds
- 15 Organic manure
- 16 Electrical energy
- 17 All bangles except those made from precious metals
- 18 Kumkum, Bindi, Altar and Sindur
- 19 Aids and implements used by handicapped persons
- 20 Atta, moida, suji and besan (upto 31st March 2006)
- 21 Charcoal
- 22 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
- 26 Silk worm laying, cocoon and Raw silk
- 27 Indigenous handmade musical instruments
- 28 Coarse grains
- 29 Cotton & silk yarn in hank
- 30 Earthen pot
- 31 Fishnet & Fishnet fabrics & fish seeds, prawns/shrimp seeds
- 32 Human Blood including blood components
- 33 Khadi garments/goods & made-ups to be notified by states
- 34 National Fl.g
- 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
- 39 Slate and slate pencils

- 40 Tender green coconut
- 41 Toddy, Neera and Arak
- 42 Items covered by PDS except kerosene
- 43 Goods taken under customs bond for re-export after manufacturing or otherwise
- 44 Textiles (AED)
- 45 Tobacco (AED)
- 46 Sugar (AED)
- 47 Gur and jaggery (upto 31st March 2006)
- 48 Cart driven by animals(LG)
- 49 Mat locally known as madur, made wholly or principally of cyperus corymbosus known as gola mathi, madurkathi or cyperus (LG)
- 50 Plantain leave(LG)
- 51 Chalk stick(LG)
- 52 Idots made of clay (LG)
- 53 Bamboo matting(LG)
- 54 Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi(LG)
- 55 Leaf plates and cups-pressed or stitched(LG)
- 56 Unbranded broomsticks(LG)
- 57 Handicrafts(LG)
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