


MANIPUR GAZETTE
सत्यमेव जयते

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 57

Imphal, Monday, June 4, 2012

(Jyaistha 14, 1934)

GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(Expenditure Section)

NOTIFICATION

Imphal, the 22nd March, 2012

No. TAX/3(4)/IMP/2005/(Pt-I).—Whereas Ministry of Finance, Department of Revenue, Government of India has communicated under letter No. 28013/1/2011-SO (ST) dated 11th April, 2011 that an amendment was made through Finance Bill, 2011 in section 15 of the Central Sales Tax (CST) Act, 1956, by which the limit of 4 % in respect of sale or purchase of goods of special importance (Commonly known as ‘declared goods’) levied by States has been enhanced from the existing 4% to 5%. Accordingly States are allowed to levy tax at the rate 5% in place of existing 4% tax rate on ‘declared goods’ as prescribed in Sl. No. 4 of the Schedule I of the Manipur Value Added Tax (MVAT) Act, 2004.

Now, in exercise of the power conferred under section 22 of the Manipur Value Added Tax Act, 2004, the Governor is pleased to propose amendment in Sl. No. 4 “Declared goods as specified in Section 14 of the Central Sales Tax Act 1956” of Schedule I of MVAT Act by enhancing VAT rate from 4% to 5%.

Notice is hereby given to all interested parties or individuals to submit their objections/suggestions, views and comments, if any, in writing to the Office of Commissioner of Taxes, Manipur on the proposed amendment within 14 days from the date of publication of this notification.

By orders & in the name of the Governor,

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