

**MANIPUR**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**No. 207**

**Imphal, Friday, July 29, 2022**

**(Sravana 7, 1944)**

**GOVERNMENT OF MANIPUR  
SECRETARIAT: LAW & LEGISLATIVE AFFAIRS DEPARTMENT**

**NOTIFICATION**

Imphal, July 25, 2022

No. 2/33/2022-Leg/L: In pursuance of rule 150 of the Rules of Procedure and Conduct of Business in Manipur Legislative Assembly, the following Bill as introduced in the Manipur Legislative Assembly, in its sitting held on July 25, 2022 is hereby published in the Manipur Gazette Extraordinary:

1. The Manipur Value Added Tax (Amendment) Bill, 2022 (Bill No. 8 of 2022).

NUNGSHTOMBIATHOKPAM,  
Commissioner (Law),  
Government of Manipur.

**Bill No. 8 of 2022**  
(As introduced in the Manipur Legislative Assembly)

**THE MANIPUR VALUE ADDED TAX (AMENDMENT) BILL, 2022**

**A**

**Bill**

*further to amend the Manipur Value Added Tax Act, 2004  
(Manipur Act No. 6 of 2005).*

BE it enacted by the Legislature of the State of Manipur in the Seventy-third Year of the Republic of India as follows:-

1. (1) This Act may be called the Manipur Value Added Tax (Amendment) Act, 2022.

Short title and commencement.

(2) It shall come into force from the date of its publication in the Official Gazette of Manipur.

No. 6 of 2005 2. In section 22 of the Manipur Value Added Tax Act, 2004, a new proviso shall be added, namely: —

Amendment of section 22.

“Provided that where such circumstances arise which render it necessary to take immediate action, the Government may issue notification to add to, amend or alter any Schedule appended to this Act, without giving 14 days notice.”.

## **STATEMENT OF OBJECTS AND REASONS**

The object of the Bill is to give effect to the amendments proposed in the Manipur Value Added Tax Act, 2004 (Manipur Act No. 6 of 2005) of the State Government. The notes on clauses explain the provision contained in the Bill.

**N. BIREN SINGH**  
Chief Minister (i/c Finance)  
Manipur

Imphal  
*The July, 2022*

**FINANCIAL MEMORANDUM**

The proposed Manipur State Value Added Tax (Amendment) Bill, 2022 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of the State.

## **MEMORANDUM REGARDING DELEGATED LEGISLATION**

Clause 2 seeks to insert a new proviso to section 22 of the Manipur Value Added Tax Act, 2004 so as to provide that where such circumstances arise which renders it necessary to take immediate action, the Government may issue notification to add to, amend or alter any Schedule appended to this Act, without giving 14 days notice.

2. The matters in respect of which rules or regulations may be made or notifications or order may be issued in accordance with the provisions of the Bill are matters of procedure and detail and it is not practicable to provide for them in the Bill itself.
3. The delegation of legislative power is, therefore, of a normal character.

**NOTES ON CLAUSES**

The Manipur Value Added Tax (Amendment) Bill, 2022, *inter alia*, provides the following, **namely: –**

**Clause 2 seeks to insert a new proviso to section 22 of the Manipur Value Added Tax Act, 2004 so as to provide that where such circumstances arise which renders it necessary to take immediate action, the Government may issue notification to add to, amend or alter any Schedule appended to this Act, without giving 14 days notice.**

The Bill seeks to achieve the above objectives.

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**EXTRACT OF THE RELEVANT SECTIONS OF THE MANIPUR VALUE ADDED  
TAX ACT, 2004**

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22           The government, after giving by notification not less than 14 days notice of the intention to do so, may, by like notification, add to, amend or alter any Schedule appended to this Act.

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