

MANIPUR



GAZETTE

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GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 03/2023-STATE TAX (RATE)

Imphal, the 1st March, 2023

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 1/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 110, dated the 29th June, 2017, namely: —

In the said notification, —

- (i) in Schedule I –2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely: -
"Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled";
- (ii) in Schedule II –6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| (1) | (2) | (3) |
|-------|------|---------------------|
| "186A | 8214 | Pencil sharpeners"; |

- (iii) in Schedule III –9%, against S. No. 302A, in column (3), at the end, the brackets and words "[other than pencil sharpeners]" shall be inserted;

2. This notification shall come into force on the 1st day of March, 2023.

DR. RAJESH KUMAR,
Chief Secretary (Finance),
Government of Manipur.

Note: - The principal notification No. 1/2017- State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 110, dated the 29th June, 2017, and was last amended by notification No. 12/2022 – State Tax (Rate) dated the 2nd January, 2023 published in the Manipur Gazette, Extraordinary, *vide* number 419, dated the 2nd January, 2023.