

## EXTRAORDINARY PUBLISHED BY AUTHORITY

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(Phalguna 11, 1944)

## GOVERNMENT OF MANIPUR SECRETARIAT : FINANCE DEPARTMENT (EXPENDITURE SECTION)

## NOTIFICATION NO. 04/2023-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 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, being satisfied that it is necessary in the public interest so to do, 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. 2/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 111, dated the 29<sup>th</sup> June, 2017, namely: —

In the said notification, in the Schedule, against S. No. 94, in Column (3), after the item (ii) and the entries relating thereto, the following item and entry shall be inserted, namely: -

- " (iii) Rab, other than pre-packaged and labelled".
- 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. 2/2017- State Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 111, dated the 29<sup>th</sup> June, 2017, and was last amended *vide* notification No. 13/2022-State Tax (Rate) dated the 2<sup>nd</sup> January, 2023 published in the Manipur Gazette, Extraordinary, vide number 420, dated the 2<sup>nd</sup> January, 2023.