

**MANIPUR**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**No. 90**

**Imphal, Friday, June 3, 2022**

**(Jyaishta 13, 1944)**

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

**NOTIFICATION**

Imphal, the 3<sup>rd</sup> June, 2022

No.7/20/2021-e-FD : In exercise of the powers conferred under Section 22 of the Manipur Value Added Tax Act, 2004, (hereafter referred as said Act), the State Government hereby amends Schedule-I(A) of the said Act and modifies the VAT rates of the following item as follows: -

The proposed revised VAT rate for Aviation Turbine Fuel (ATF) shall be inserted in Schedule-1(A) at Sl. No. 4 as "VAT rate for Aviation Turbine Fuel (ATF)" and shall substitute "VAT rate for RCS-UDAN flights by fixed Wing Aircraft, Helicopter and Seaplanes at any Airport/Heliport/Helipad/Water Aerodrome operating in the state".

2. The new VAT rate of Aviation Turbine Fuel (ATF) with Schedule shall be as follows:

<b>Sl. No.</b>	<b>Description</b>	<b>Schedule with Sl. No.</b>	<b>VAT Rate</b>
1.	VAT rate for Aviation Turbine Fuel (ATF)	Schedule-1(A), Sl. No. 4	1%

3. The notification shall be effective from 12:01 AM of 4<sup>th</sup> June, 2022.

**DR. M. NALINDRAKUMAR,**  
Under Secretary (Finance),  
Government of Manipur.