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

NOTIFICATION

Imphal, the 16th August, 2024

No. FX-7/33/2022-e-FD: In exercise of the powers conferred under Section 22 of the Manipur Value Added Tax Act, 2004, the State Government hereby amends Schedule-I(BB) and Schedule-I(D) of the said Act and modifies the VAT rates of the following items as follows: -

1. The VAT rate of all types of alcoholic liquor for human consumption sales to general civilian category shall be 35.00%. Schedule -1(D) contains Goods with VAT Rate more than 13.5%.
2. The VAT rate of alcoholic liquor for human consumption sold through canteens of Armed Forces, Para-Military Forces and State Armed Units, shall be 20.00% and this shall substitute the rate Schedule -1(BB).

The new VAT rate with Schedule shall be as follows:

Sl. No.	Description	Schedule	VAT Rate
1.	All types of alcoholic liquor for human consumption sales to general civilian category.	I(D) at Sl. No. 2	35.00%
2.	Alcoholic liquor for human consumption sold through canteens of Armed Forces, Para-Military Forces and State Armed Units.	1(D) at Sl. No. 6	20.00%

This notification shall come into force from the date of publication in the Official Gazette.

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