

E X T R A O R D I N A R Y PUBLISHED BY AUTHORITY

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GOVERNMENT OF MANIPUR SECRETARIAT: FINANCE DEPARTMENT (Expenditure Section)

Notification No. 7/2018-State Tax (Rate)

Imphal, the 25th January, 2018

No. 5/19/2017-FD(TAX): In exercise of the powers conferred by sub-section (1) and (3) of section 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the Government of Manipur, 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 28th June, 2017, published in the Manipur Gazette, Extraordinary, vide number 111, dated the 29th June, 2017, namely:-

In the said notification.-

- (1) in the Schedule,
 - (i) in S. No. 102, for the entry in column (3), the entry "Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]", shall be substituted;
 - (ii) for S. No. 102A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake";

- (iii) against S. No. 136A, in column (2), for the entry, the entry "7117" shall be substituted;
- (iv) in S. No. 137, in column (3), after the words "used in agriculture, horticulture or forestry" the words, "other than ghamella", shall be added;

- (v) in S. No. 148, for the entry in column (3), for the entry against item number (v), the entry "Vibhuti", shall be substituted;
- (vi) after S. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

	"151	Any chapter	"Parts for manufacture of hearing aids";
121	151		Parts for manufacture of hearing area ,

2. The notification shall come into force on the 25th January, 2018.

VIVEK KUMAR DEWANGAN, Principal Secretary (Finance), Government of Manipur.

Note:- The principal notification No. 2/2017-State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, vide number 111, dated the 29th June, 2017, and last amended by Notification No. 42/2017 State Tax (Rate) dated 11th November, 2017, published in the Manipur Gazette, Extraordinary, vide number 436, dated the 17th November, 2017.