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:-

<p>| | | |</p>
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<thead>
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<tbody>
<tr>
<td>102A</td>
<td>2302</td>
<td>De-oiled rice bran</td>
</tr>
<tr>
<td>102B</td>
<td>2306</td>
<td>Cotton seed oil cake</td>
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</tbody>
</table>

(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"; |


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