MANIPUR GAZETTE

E X T R A O R D I N A R Y
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No. 244 **Imphal, Tuesday, October 27, 2026** **(Kartika 5, 1948)**

GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 01/2026- State Tax (Rate)
Imphal, the 22nd May, 2026

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, 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. 09/2025- State Tax (Rate), published in the Manipur Gazette, Extraordinary, *vide* number 124, dated the 17th September, 2015 namely—

In the said notification, -

(a) in Schedule I – 2.5%,

(i) against S. No. 150, for the entry in column (2), the entry "2202 99 21, 2202 99 29" shall be substituted;

(ii) against S. No. 151, for the entry in column (2), the entry "22029931, 22029939" shall be substituted;

(b) In Schedule III – 20%,

(i) against S. No. 2, for the entry in column (2), the entry "2202 91 00, 2202 99 91, 2202 99 99" shall be substituted;

(ii) against S. No. 3, for the entry in column (2), the entry "2202 99 91, 2202 99 99" shall be substituted.

2. This notification shall be deemed to have come into force with effect from 1st May, 2026.

W. MALEMNGANBA CHENGLEI,
Special Secretary (Finance),
Government of Manipur.

Note: The principal notification No. 09/2025-State Tax (Rate), dated the 17th September, 2025 was published in the Manipur Gazette, Extraordinary, *vide* number 124, dated the 17th September, 2025 and was last amended *vide* Notification No. 19/2025-State Tax (Rate) dated the 5th January, 2026 *vide* 260, dated the 6th January, 2026.

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Digitally signed by
NGANGBAM ROBEN SINGH
Date: 27-10-2026
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