MANIPUR GAZETTE

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

No. 265 **Imphal, Sunday, November 1, 2026** **(Kartik 10, 1948)**

GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 07/2026- State Tax (Rate)
Imphal, the 30th October, 2026

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, 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), number 12/2017- State Tax (Rate), dated 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 121, dated the 29th June, 2017, namely:—

In the said notification,

(a) in the Table -

(i) against serial number 15, in column (3), after item (a), the following item shall be inserted, namely: -

"(aa) air, in a helicopter on seat share basis, embarking from or terminating in an airport including a helipad located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura or at Bagdogra located in West Bengal";

(ii)against serial number 18, in column (3), the explanation shall be omitted;

(iii) against serial number 21A, in column (3), after clause (f), the following explanation shall be inserted, namely: -

"*Explanation.* - Nothing contained in this entry shall apply to services provided by a goods transport agency in relation to goods, where such goods are supplied through an electronic commerce operator.";

(iv) against serial number 24B, in column (3), the following shall be substituted, namely: -

"Services by way of storage or warehousing of cereals, pulses, fruits, vegetables, and seeds meant for sowing";

(v) after serial number 31A and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"31AA	Heading 9971 or Heading 9991	Services by Seamen's Provident Fund Organisation to persons governed by the Seamen's Provident Fund Act, 1966 (4 of 1966).	Nil	″;

(vi) after serial number 42 and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"42A	Heading 9973	Services by way of grant of exclusive right of way or access, license and authority to demand, collect and appropriate toll fee by the Central Government, State Government, Union Territory, Local Authority, Governmental Authority or Government Entity.	Nil	″;

(vii) after serial number 54 and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"54A	Heading 9986	Services by way of curing of coffee supplied to coffee cultivators. Explanation - For the purposes of this entry, "curing" shall have the same meaning as assigned to it in clause (d) of section 3 of the Coffee Act, 1942 (7 of 1942).	Nil	″;

(b) in paragraph 2,

(i) for clause (ze), the following clause shall be substituted: -

'(ze) "goods transport agency" means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called.'

(ii) after clause (zzc), the following clause shall be inserted, namely: -

'(zzca) "seed" means any plant material, including seedlings, tubers, bulbs, rhizomes, roots, cuttings, all types of grafts, tissue culture plantlets, and other vegetatively propagated material, used or intended for use in propagation or sowing, and includes –

(i) seeds of cereals, coarse cereals, pulses, oilseeds, fibre crops, forage and fodder crops, green manures, sugar crops;

(ii) seeds of fruits, vegetables, spices, flower crops, ornamental crops and plantation crops; and

(iii) planting material.'.

2. This notification shall come into force with effect from the 1st day of November, 2026.

N. ASHOK KUMAR,
Commissioner (Finance),
Government of Manipur.

Note: The principal notification No. 12/2017- State Tax (Rate) dated the 28th June, 2017 was published in the Manipur Gazette, Extraordinary, *vide* number 121, dated the 29th June, 2017 and was last amended *vide* Notification No. 16/2025 -State Tax (Rate), dated the 17th September, 2025 published in the Manipur gazette, Extraordinary *vide* number 122, dated the 17th September, 2025.

Printed at and Published by the Directorate of Printing & Stationery, Government of Manipur.

Digitally signed by
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Date: 01-11-2026
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