GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 04/2026- State Tax (Rate)

Imphal, the 30th October, 2026

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (3) of section 9 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. 4/2017- State Tax (Rate), published in the Manipur Gazette, Extraordinary, *vide* number 113, dated the 29th June, 2017 namely:—

In the said notification, in the Table, -

(i) after S. No. 2 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"2A.	1518	Used cooking oil	Any unregistered person	Any registered person";

(ii) after S. No. 3A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"3B.	3915	Waste and scrap of plastics	Any unregistered person	Any registered person
3C.	4004	Waste and scrap of tyres	Any unregistered person	Any registered person";

(iii) after S. No. 8 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"9.	8549	Electrical and electronics waste and scrap	Any unregistered person	Any registered person".

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

30.10.2026

(N. Ashok Kumar)
Commissioner (Finance)
Government of Manipur

Note: The principal notification No. 4/2017-State Tax (Rate), dated the 28th June, 2017 was published in the Manipur Gazette, Extraordinary, *vide* number 113, dated the 29th June, 2017 and was last amended *vide* Notification No. 06/2024-State Tax (Rate) dated the 10th October, 2024, published in Manipur Gazette, Extraordinary *vide* number 190, dated the 10th October, 2024.