GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 02/2026- State Tax (Rate)

Imphal, the 30th October, 2026

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (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, 2025 namely: —

In the said notification, —

in Schedule I – 2.5%,

(i) against S.No. 237, for the entry in column (3), the following entry shall be substituted, namely: —

"All goods i.e. animal or vegetable fertilisers or organic fertilisers pre-packaged and labelled.

Explanation. – This entry includes, sea-weed extract based bio-stimulants, as registered under Schedule VI to the Fertiliser (Inorganic, Organic or Mixed) (Control) Order, 1985.";

(ii) after S. No. 272 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"272A.	4012	Retreaded tractor tyres";

(a) in Schedule II – 9%, against S. No. 138, for the entry in column (3), the following entry shall be substituted, namely: —

"Retreaded or used pneumatic tyres of rubber (other than retreaded tractor tyres); solid or cushion tyres, tyre treads and tyre flaps, of rubber".

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

30 Oct 2026

(N. Ashok Kumar)
Commissioner (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. 01/2026-State Tax (Rate) dated the 22nd May, 2026 *vide* 244, dated the 27th October, 2026.