GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 03/2026 - State Tax

Imphal, the 30th October, 2026

No. TAX/4(53)/GST-NOTN/2016: — In exercise of the powers conferred by sub-section (2) of section 23 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 amendment in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 5/10/2017-FD(TAX), published in the Manipur Gazette, Extraordinary, *vide* number 94(B), dated the 19th June, 2017 namely: —

In the said notification, for the proviso, the following proviso shall be substituted, namely: -

"Provided that nothing contained in this notification shall apply to any person engaged in the supply of any of the following goods, namely: -

(i) used cooking oil falling under heading 1518 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(ii) waste and scrap of plastics falling under heading 3915 of the said First Schedule;

(iii) waste and scrap of tyres falling under heading 4004 of the said First Schedule;

(iv) metal scrap falling under Chapters 72 to 81 of the said First Schedule; or

(v) electrical and electronics waste and scrap falling under heading 8549 of the said First Schedule.".

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

30 Oct 2026

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

Note: The principal notification No. 5/10/2017-FD(TAX), was published in the Manipur Gazette, Extraordinary, *vide* number 94(B), dated the 19th June, 2017 and was last amended, vide notification No. 11/2024-State Tax, dated the 10th October, 2024 *vide* number 187, dated the 10th October, 2024.

Copy to:

1. Director, Printing and Stationery, Government of Manipur
2. Guard file.

It is requested kindly to publish the above notification in the Extraordinary issue of the Manipur Gazette immediately and furnish the copy to this Commissionerate after publication.