

Act No. 11/1972
Date of Assent 15/12/1972
Date of Publication 20/12/1972

THE MANIPUR TAXATION LAWS (AMENDMENT)

~~BILL~~ 1972
Act

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to amend certain taxation laws in the State.

BE it enacted by the Legislature of Manipur in the Twenty-third Year of the Republic of India, as follows :—

1. (1) This Act may be called the Manipur Taxation Laws (Amendment) Act, 1972.

Short title
extent &
commence-
ment.

(2) It extends to the whole of Manipur.

(3) It shall come into force at once.

2. The existing Schedule II appended to the Assam Sales Tax Act, 1947 (Assam Act XVII of 1947) as extended to Manipur shall be substituted by the following, namely :—

Amendment
of Schedule
II

“Schedule II

(See Section 4)

Sl. No.	Classes of goods	Rate of tax
(1)	(2)	(3)
1.	Special goods :	Ten paise in the rupee.
2.	Bicycles	Five paise in the rupee.
3.	(a) Chillies (b) Hotel bills Re. 1/-	Five paise in the rupee.

4. Ready-made garments other than

- (i) fur-coats
- (ii) garments made of pure silk cloth ; and
- (iii) garments sold at a price of Rs. 30/- (thirty) per piece or more

Four paise in the rupee

5. Footwear including Chappals

Seven paise in the rupee.

6. Wooden furniture

Three paise in the rupee.

7. Other goods

Five paise in the rupee.”.

Amendment
of Schedule
I.

3. After Sl. No. 15 of the Schedule I appended to the Assam Sales Tax Act, 1947 (Assam Act XVII of 1947) as extended to Manipur, insert :—

“16. Iron & Steel furniture other than Safes and Almirahs.

17. India made Foreign Liquors”.

Amendment
of sections
15 and 18.

4. In the Assam Amusements and Betting Tax Act, 1939 (Assam Act VI of 1939) as extended to Manipur :—

(a) In the existing section 15 and section 18, for the words “ten per cent”, wherever they occur, the words : “twenty-five per cent”, shall be substituted.

(b) For the existing sub-section (1) of section 3, the following shall be substituted, namely :

Amendment
of section
3(1)

“3. Tax on payments for admission to entertainments—
(1) Except as otherwise expressly provided in this Act there shall as from the date on which this Act comes into force, be charged, levied and paid to the Government of Manipur a tax, hereinafter referred to as the entertainments tax on any payments for admission to any theatre, cinematograph exhibition or circus or any class of entertainment to which the Government of Manipur may apply this sub-section, at the rates specified below :—

1. Where the payment excluding the amount of the tax—

- (i) is less than one rupee,
forty per centum of such payment.

(ii) is one rupee or more but is less than two rupees.
seventy per centum of such payment.

(iii) is two rupees or more
one hundred per centum of such payment :

Provided that if the total tax is not a multiple of five paise, it shall be rounded off to the next higher multiple of five paise.”.

5. In the Manipur (Sales of Motor Spirit and Lubricants) Taxation Act, 1962 (55 of 1962) :—

for the existing sub-section (1) of section 3, the following shall be substituted, namely :—

“3. Levy of tax—(1) There shall be levied and collected from every dealer a tax on all sales effected by him of the following goods at such rates as may be fixed by the Government, from time to time, by notification in the Official Gazette, not exceeding the rates specified below :—

Amendment
of section 3.

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|--|------------------------|
| (i) motor spirit (except diesel oil and internal combustion oils other than petrol | — 15 paise per litre. |
| (ii) lubricants | — 10 paise per litre. |
| (iii) diesel oil and internal combustion oil other than petrol— | 10 paise per litre. |
| (iv) crude oil | — 1 paisa per litre.”. |

6. The Manipur Taxation Laws (Amendment) Ordinance, 1972 (No. 1 of 1972) is hereby repealed.

Repeal.