Dhamma Makuta, meaning ‘Crown of Dhamma’, the second Vipassana Centre in Mogok came into being because of increasing demand for courses. An old student donated suitable land on 22 acres of hill, 20-minutes walk from the main road of Mogok. In 2000 January, Goenkaji and Matajai visited this Centre during the Sayagyi U Ba Khin Centenary year and he named the Centre after saying that Dhamma Makuta, the Crown of Dhamma, will become top of the world in Dhamma. All students felt very happy to hear these wonderful words from Goenkaji.

In April 2000, the first 10-day course was held at Dhamma Makuta. The Centre has dormitory accommodation for 60 male and 70 female students, and 30 bathroom-attached single rooms in the male and female area. Dhamma Makuta has a pagoda with 117 cells and two Dhamma halls. The Centre expects to add another 30 single rooms and extend the dining hall. Besides regular ten-day courses, the Centre also holds long courses and one Sangha course (only for monks) a year. In February 2005, a course was held exclusively for people from Nepal, with five assistant teachers conducting the course. Similarly, exclusive courses are being planned for people from Shan, Lisue and Karen regions of Myanmar.