

**GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS
DEPARTMENT**

NOTIFICATION

No. 03/2024- State Tax (Rate)

Dated Shillong, the 12th July, 2024

No. ERTS (T) 65/2017/Pt III/Vol I/813 - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (12 of 2017), the Government of Meghalaya, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department No. ERTS (T) 65/2017/2, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 89, dated the 5th July, 2017, namely:-

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall come into force from the 15th day of July, 2024.

Sd/-

(T. K. Marak)

*Joint Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department*

Memo No. ERTS(T) 65/2017/Pt III/Vol I/813-A

Dated Shillong, the 12th July, 2024.

Copy to:-

1. P. S. to Speaker of the Meghalaya Legislative Assembly.
2. P. S. to Minister in-charge Taxation for favour of information of the Minister.
3. The P.S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. The P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The P.S. to the Additional Chief Secretary for favour of information of the Additional Chief Secretary.
6. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
7. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
8. Accountant General (A & E), Meghalaya, Shillong-793001.
9. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
10. The Secretary to the Govt. of Meghalaya, ERTS Department.
11. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
12. The Additional Commissioner of Taxes, Meghalaya, Shillong for favour of information.

13. All Administrative Departments.
14. The Director, Printing and Stationery, Meghalaya, Shillong with a request to cause publication of the above Notification in the Gazette of Meghalaya Extra Ordinary issue and furnish this Department with 20 spare copies.
15. Assembly Secretariat.
16. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



***Joint Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department***

Note: -The principal notification No. ERTS (I) 65/2017/2, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 89, dated the 5th July, 2017, and was last amended vide notification No. 18/2023-State Tax (Rate) dated the 19th October, 2023, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 261, dated the 21st November, 2023.