

GOVERNMENT OF MEGHALAYA
EXCISE : REGISTRATION : TAXATION & STAMPS DEPARTMENT

NOTIFICATION

Dated Shillong, the 29th March, 2022.

No. ERTS(E)12 /2020/48 - In exercise of the powers conferred by sub-section (1) of Section 112 of the Meghalaya Value Added Tax Act, 2003, (Act No 2 of 2005 as amended) and in supersession of Government Notification No. ERTS (T) 85/99/Pt/126 dated 31.8.2005, No.ERTS(T)24/2016/51 dated 15.3.2016 & No. ERTS(T)24/2016/58 dated 15.3.2017, the Governor of Meghalaya is pleased to make the following amendment in Sl.No.1 of schedule V under the column for description of goods appended to the Act as under:-

Sl. No	Description of Goods	Rate of tax
1.	Liquor including foreign liquor, whether made in India or not, including brand, Whisky, Vodka, Gin, Rum, liquor, Cordials, Bitters and wines or a mixture containing any of these, as also beer, ale, porter, cider, parry, country spirit and other similar potable fermented liquors except rum sold to the defence personnel in Defence Service Canteens and Meghalaya Police Battalion Canteens strictly for personal consumption; Provided that there shall be no refund of excess tax paid on account of this notification.	(1) 20% w.e.f 31.8.2005 to 14.3.2016 (2) 30%w.e.f. 15.3.2016 to 14.3.2017 (3) 40%w.e.f. 15.3.2017 to 25.2.2021

This notification shall come into effect immediately.

Sd/-
(S.A. Synrem),
Commissioner & Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

Memo No. ERTS(E) 12 /2020/48 -A

Dated Shillong, the 29th March, 2022

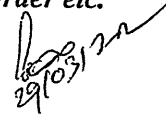
Copy forwarded to:-

1. P.S. to Hon'ble Chief Minister for information of the Hon'ble Chief Minister.
2. P.S. to Deputy Chief Minister for information of the Deputy Chief Minister.
3. P.S. to Hon'ble Speaker, Meghalaya Legislative Assembly for information.
4. P.S. to the Minister In-charge Taxation for information of the Minister.
5. P.S. to the Leader of Opposition, Meghalaya Legislative Assembly for information.
6. P.S. to Chief Secretary for information of the Chief Secretary.
7. P.S. to the Commissioner & Secretary, Finance Department for information.
8. P.S. to Commissioner and Secretary to the Govt. of Meghalaya, Excise, Registration, Taxation & Stamps Department for information.
9. The Commissioner of Excise, Meghalaya, Shillong for information.
10. The Commissioner of Taxes, Meghalaya, Shillong for information and necessary action.
11. The Principal Accountant General (Audit), Meghalaya, Attention: CASS Section), Shillong-793001.
12. The Accountant General (A&E), Meghalaya, Shillong.
13. All Deputy Commissioners.
14. The Assistant Commissioner of Excise, East Khasi Hills District, Shillong/Garo Hills, Tura

Contd..2/-

15. The Director Printing & Stationery, Meghalaya, Shillong, for favour of publication in the next issue of the Meghalaya Gazette and to furnish this Department with 20 spare copies.
16. Law (B) Department.
17. Finance (EA) Department.
- ✓ 18. NIC, Shillong for uploading in the Meghalaya Website

By Order etc.



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