GOVERNMENT OF MEGHALAYA
EXCISE: REGISTRATION, TAXATION & STAMPS
DEPARTMENT

NOTIFICATION
No. 3/2020 – State Tax (Rate)

Dated Shillong, the 25th March, 2020.

No. ERTS (T) 2/2020/149 - In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya No. ERTS (T) 65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 88, dated the 5th July, 2017, namely:-

In the said notification, -

(a) in Schedule I – 2.5%, serial number 187 and the entries relating thereto shall be omitted;

(b) in Schedule II - 6%,-
   (i) after serial number 75 and the entries relating thereto, the following serial number and entries shall be inserted, namely :

| “75A. | 3605 00 10 | All goods”; |

   (ii) serial numbers 202 and 203 and the entries relating thereto shall be omitted;

(c) in Schedule III - 9%,-
   (i) serial number 73 and the entries relating thereto shall be omitted;
   (ii) in serial number 379, for the entry in column (3), the entry “All goods” shall be substituted;

2. This notification shall come into force on the 1st day of April, 2020.

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

Memo No. ERTS (T) 2/2020/149 -A Dated Shillong, the 25th March, 2020.

Copy forwarded to:-

1. P. S. to Minister in-charge Taxation for favour of information of the Minister.
2. P. S. to Chief Secretary for favour of information of the Chief Secretary.
3. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
4. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
5. Accountant General (A & E), Meghalaya, Shillong-793001.
6. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
7. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
8. All Administrative Departments.
9. All Heads of Department.
10. 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 30 spare copies.
11. Assembly Secretariat.
12. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

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

Note: - The principal notification No. ERTS (T) 65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 88, dated the 5th July, 2017 and was last amended by notification No. 01/2020- State Tax (Rate), dated the 21st February, 2020.