GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

Notification No. 17/2023 - State Tax (Rate)

Dated Shillong, the 19th October, 2023

No.ERTS(T)65/2017/Pt-III/Vol-I/648 - 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 (10 of 2017), the State Government, 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 of Meghalaya No. ERTS(T) 65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, Section 3, Sub-section (i), vide number 88, dated the 05th July, 2017, namely:

In the said notification, -

- (A) in Schedule I 2.5%, -
 - (i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:

(1)	(2)	(3)
"92A.	1703	Molasses";

(ii) after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:

(1)	(2)	(3)
"96A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled";

- (B) in Schedule III 9%,
 - (i) against S. No. 13, in column (3), for the words and figures "of heading 1905", the words and figures "of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets byweight, pre-packaged and labelled "shall be substituted;
 - (ii) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"25A.	2207	Spirits for industrial use";
	10	
	12	

(C) in Schedule IV – 14%, S. No. 1 and the entries relating thereto shall be omitted.

2. This notification shall come into force with effect from the 20th day of October, 2023.

Sd/-

(Sibhi Chakravarthy Sadhu, IAS) Secretary to the Government of Meghalaya Excise, Registration, Taxation & Stamps Department.

Memo No.ERTS(T)65/2017/Pt-III/Vol-I/648-A Dated Shillong, the 19th October, 2023 Copy to:-

- 1. The P.S. to Speaker of the Meghalaya Legislative Assembly.
- 2. The 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.,

Deputy Secretary to the Govt. 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, Section 3, Sub-section (i), vide number 88, dated the 05th July, 2017and was last amended by notification No. 11/2023– State Tax (Rate), dated the 29th September, 2023.