

GOVERNMENT OF MEGHALAYA
EXCISE : REGISTRATION, TAXATION & STAMPS
DEPARTMENT
NOTIFICATION

No. 90/2020 – State Tax

Dated Shillong, the 2nd December, 2020

No. ERTS (T) 65/2017/Pt II/218 - In exercise of the powers conferred by the first proviso to rule 46 of the Meghalaya Goods and Services Tax Rules, 2017, the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government, ERTS Department No. CTAS-65/2017/12 dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 99, dated the 5th July, 2017, namely:-

In the said notification, after the first proviso, the following proviso shall be inserted, namely,-

Provided further that for class of supply as specified in column (2) and whose HSN Code as specified in column (3) of the Table below, a registered person shall mention eight number of digits of HSN Codes in a tax invoice issued by him under the said rules –

S. No. (1)	Chemical Name (2)	HSN Code (3)
1.	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9)	38249100
2.	Dimethyl propylphosphonate	29313200
3.	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	29313600
4.	Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	29313700
5.	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	29313500
6.	Dimethyl methylphosphonate	29313100
7.	Diethyl ethylphosphonate	29313300
8.	Methylphosphonic acid with (aminoiminomethyl) urea (1: 1)	29313800
9.	Sodium 3-(trihydroxysilyl) propyl methylphosphonate	29313400
10.	2,2-Diphenyl-2-hydroxyacetic acid	29181700
11.	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	29211400
12.	2-(N,N-Dimethylamino)ethylchloride hydrochloride	29211200
13.	2-(N,N-Diethylamino)ethylchloride hydrochloride	29211300
14.	2-(N,N-Diisopropylamino)ethanol	29221800
15.	2-(N,N-Diethylamino)ethanethiol	29306000
16.	Bis(2-hydroxyethyl)sulfide	29307000
17.	2-(N,N-Dimethylamino)ethanethiol	29309092
18.	Product from the reaction of Methylphosphonic acid and 1,3,5-Triazine-2,4,6- triamine	As applicable
19.	3-Quinuclidinol	29333930
20.	R-(-)-3-Quinuclidinol	29333930
21.	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9- dioxide	29313900
22.	Propylphosphonic dichloride	29313900
23.	Methylphosphonic dichloride	29313900

24.	Diphenyl methylphosphonate	29313900
25.	O-(3-chloropropyl)O-[4-nitro-3-(trifluoromethyl)phenyl] Methylphosphonothionate	29313900
26.	Methylphosphonic acid	29313900
27.	Product from the reaction of methylphosphonic acid and 1,2-Ethanediamine	As applicable
28.	Phosphonic acid,methyl-, polyglycol ester (Exolit OP 560 TP)	38249900
29.	Phosphonic acid,methyl-,polyglycol ester (Exolit OP 560)	38249900
30.	Bis (polyoxyethylene) methylphosphonate	39072090
31.	Poly(1,3-phenylene methyl phosphonate)	39119090
32.	Dimethylmethylphosphonate, polymer with oxirane and phosphorus oxide	38249900
33.	Carbonyl dichloride	28121100
34.	Cyanogen chloride	28531000
35.	Hydrogen cyanide	28111200
36.	Trichloronitromethane	29049100
37.	Phosphorus oxychloride	28121200
38.	Phosphorus trichloride	28121300
39.	Phosphorus pentachloride	28121400
40.	Trimethyl phosphite	29202300
41.	Triethyl phosphite	29202400
42.	Dimethyl phosphite	29202100
43.	Diethyl phosphite	29202200
44.	Sulfur monochloride	28121500
45.	Sulfur dichloride	28121600
46.	Thionyl chloride	28121700
47.	Ethyldiethanolamine	29221720
48.	Methyldiethanolamine	29221710
49.	Triethanolamine	29221500

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

Memo No. ERTS (T) 65/2017/Pt II/218-A

Dated Shillong, the 2nd December, 2020.

Copy forwarded 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. Leader of Opposition of the Meghalaya Legislative Assembly.
4. P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
6. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
7. Accountant General (A & E), Meghalaya, Shillong-793001.
8. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
9. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
10. All Administrative Departments.
11. All Heads of Department.

12. 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.
13. Assembly Secretariat.
- ✓14. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



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

Note: The principal notification No. ERTS (T) 65/2017/12, dated 29th June, 2017, published in the Gazette of Meghalaya, Extra ordinary, Part-II A, vide number 99, dated the 5th July, 2017 and last amended vide notification No. 78/2020-State Tax, dated the 15th October, 2020.