

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

NOTIFICATION

No. 21//2021- State Tax (Rate)

Dated Shillong, the 31st December, 2021

No. ERTS (T) 65/2017/Pt III/66 - 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, and in supersession of notification of the Government in Excise, Registration, Taxation and Stamps Department, No.14/2021-State Tax (Rate), dated the 18th November, 2021, hereby makes the following further amendments in the notification of the Government, Excise, Registration, Taxation and Stamps Department, No. ERTS (T) 65/2017/1, dated 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 225 and the entries relating thereto shall be omitted;
- b. in Schedule II – 6%, after serial number 171 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"171A1	64	Footwear of sale value not exceeding Rs.1000 per pair."
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2. This notification shall come into force on the 1st day of January, 2022.

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

Memo No. ERTS (T) 65/2017/Pt III/66-A

Dated Shillong, the 31st December, 2021.

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. P. S. to the 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 Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department***

Note: - The principal notification No. ERTS (T) 65/2017/1, dated 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 *vide* notification No. 18/2021 – State Tax (Rate), dated the 28th December, 2021,