

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

NOTIFICATION
No. 12/2019 – State Tax (Rate)

Shillong, the 31st July, 2019.

No. ERTS (T) 4/2019/319 – 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 Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government issued vide No. ERTS (T) 65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A vide No. 88, dated the 5th July, 2017, namely:-

In the said notification, -

- (a) in Schedule I - 2.5%,
- (i) after serial number 234A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“234B	8504	Charger or charging station for Electrically operated vehicles”;
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- (ii) after serial number 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles. <i>Explanation</i> : For the purposes of this entry, “Electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.”;
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- (b) in Schedule II - 6%, serial number 206 and the entries relating thereto shall be omitted;
- (c) in Schedule III - 9%, against serial number 375, in the entry in column (3), after the words “inductors”, the words “, other than charger or charging station for Electrically operated vehicles” shall be inserted.
2. This notification shall come into force on the 1st August, 2019.

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

Contd/-

Memo No. ERTS(T) 4/2019/319-A

Dated Shillong the 31st July, 2019.

Copy forwarded to :-

1. P. S. to Chief Minister for favour of information of the Chief 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.
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 50 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 No. 88,, dated the 5th July, 2017 and last amended by notification No. 24/2018-State Tax (Rate) issued vide notification No. ERTS (T) 65/2017/469, dated the 31st December, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 12, dated the 18th January, 2019.