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

ORDERS BY THE GOVERNOR

NOTIFICATION

Dated Shillong the 20th Mar, 2015

No. ERTS(T)5/2010/Pt/2 - In partial modification of this Department's notification No. ERTS (T) 5/2010/203 dt. 18.3.2015 and in supersession of this Department's Notification No. ERTS(T) 5/2010/107, dated 9th January, 2014 and in exercise of the powers conferred by sub-section (1) of Section 112 of the Meghalaya Value Added Tax Act, 2003 (Act No. 2 of 2005) as amended, the State Government is pleased to make further amendment in Schedule I and V of the Act, namely : -

1. **Amendment of Schedule I.** - In Schedule I to the Meghalaya Value Added Tax Act, 2003 as amended (hereinafter referred to as the principal Act), in SL. 39, the words 'unmanufactured tobacco' shall be omitted.

2. **Amendment of Schedule V.** - In Schedule V to the principal Act, for SL. No. 6 the following shall be substituted, namely -

Sl. No.	Description of goods	Rate of tax
6.	i) Cigarette, cheroots, cigar, bidi, smoking mixture.	27%
	ii) Tobacco and tobacco products including scented tobacco, zarda, sada, khaini, tobacco mixed pan masala and raw and unmanufactured tobacco but excluding items mentioned in clause (i) above.	20%

This shall come into force with immediate effect.

J. Lyngdoh

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

Memo No. ERTS (T) 5/2010/Pt/2-A

Dated Shillong the 20th Mar, 2015.

Copy to :-

1. P.S. to Chief Minister for information of Chief Minister.
2. P. S. to Chief Secretary for information of Chief Secretary.
3. The Commissioner of Taxes, Meghalaya, Shillong.
4. The Director, Printing & Stationery, Meghalaya, Shillong with a request to cause publication of the above Notification in the Gazette of Meghalaya Extra Ordinary issue and furnishing the Department with 500 spare copies.
5. All Deputy Commissioner of Taxes, Meghalaya, Shillong.
6. All Assistant Commissioner of Taxes, Meghalaya, Shillong.
7. The Superintendent of Taxes, Circle - I, II, III, IV, V, VI, VII, VIII, Jowai, Khliehriat, Nongstoin, Nongpoh, Tura - I, II, Williamnagar, Enforcement Branch Shillong/ Tura & Byrnihat Taxation Checkgate.
8. Cabinet Affair Department for information with reference to Agenda Item No. 23/2005
9. Guard File.

By order etc.,

M. Lyngdoh
20/3/2015

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

B.N.
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25/3/15