

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

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**ORDER BY THE GOVERNOR**  
**NOTIFICATION**

*Dated Shillong, the 30<sup>th</sup> June, 2014*

No. *ERTS (T) 12/2010/251* - In partial modification to Para 4 of this Department's Notification No. *ERTS (T) 12/2010/49*, dated 26<sup>th</sup> April, 2011 and in exercise of the power conferred by sub-section (I) 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 the following amendment in Schedule II of the said Act as follows:-

4. In the Schedule II of the Meghalaya Value Added Tax Act, 2003, in Serial Number 32, "Declared goods" as specified in Section 15 (a) of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) if such good are not mentioned in this Schedule or any other Schedule, shall be taxable at 5% with immediate effect.

*Sd/-*

*J. Lyngdoh, IAS*

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

Memo No. *ERTS (T) 12/2010/251-A*

Dated Shillong the 30<sup>th</sup> June 2014

Copy to:-

1. P.S to Chief Secretary for information of Chief Secretary.
2. The Commissioner of Taxes, Meghalaya, Shillong for information and necessary action.
3. 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 500 spare copies.
4. The Deputy Commissioner of Taxes/ Assistant Commissioner of Taxes, Meghalaya, Shillong.
5. The Superintendent of Taxes I/ II/ III/ IV/ V/ VI/ VII/ VIII/ Jowai/ Khliehriat/ Nongstoin/ Nongpoh - Tura Circle - I & II/ Williamnagar /Enforcement Branch, Shillong / Tura / Byrnihat Taxation Checkgate.
6. Cabinet Affairs Department for information with reference to agenda item number 57 2014.
7. Programme Assistant office of the Commissioner of Taxes, Shillong with a request to upload the same in the official website.
8. Guard file.

By order etc.,