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

## **NOTIFICATION**

No. 26/2019 - State Tax (Rate)

Dated Shillong, the 14th November, 2019.

No. ERTS (T) 4/2019/496 — In exercise of the powers conferred by sub-section (3) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, and on being satisfied that it is necessary so to do, hereby makes the following further amendment in the notification of the Government No. ERTS (T) 65/2017/11, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 98, dated the 5<sup>th</sup> July, 2017. In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following Explanation shall be inserted, namely: -

"Explanation- For the purpose of this entry, the term "bus body building" shall include building of body on chassis of any vehicle falling under chapter 87 in the first Schedule to the Customs Tariff Act, 1975."

Sd/-S. A. Synrem

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

Memo No. ERTS (T) 4/2019/496 -A Dated Shillong, the 22nd November, 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.

Contd..../-

- 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.,

Band Peputy Secretary to the Government of Meghalaya Excise, Registration, Taxation & Stamps Department

Note: - The principal notification No. ERTS (T) 65/2017/14, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 98, dated the 5<sup>th</sup> July, 2017 and was last amended by notification No. 20/2019 –State Tax (Rate) issued vide No. ERTS (T) 4/2019/419, dated the 30<sup>th</sup> September, 2019.



