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

**NOTIFICATION  
No.27/2019- State Tax (Rate)**

*Dated : Shillong, the 30<sup>th</sup> December, 2019.*

**No. ERTS(T) 4/2019/Pt/61** - 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, hereby makes the following further amendments in the notification of the Government No. ERTS (T) 65/2017/1, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 88, dated the 5<sup>th</sup> July, 2017, namely:-

In the said notification, -

A. in Schedule II - 6%, -

- (i) S. No. 80AA and the entries relating thereto shall be omitted;
- (ii) S. No. 171A and the entries relating thereto shall be omitted;

B. in Schedule III - 9%, after S. No. 163A and entries relating thereto, the following S. Nos. and entries shall be inserted namely: -

|       |              |  |
|-------|--------------|--|
| "163B | 3923 or 6305 | Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods; |
| 163C  | 6305 32 00   | Flexible intermediate bulk containers".  |

2. This notification shall come into force on the 1<sup>st</sup> day of January, 2020.

*Sd/-*

*S. A. Synrem*

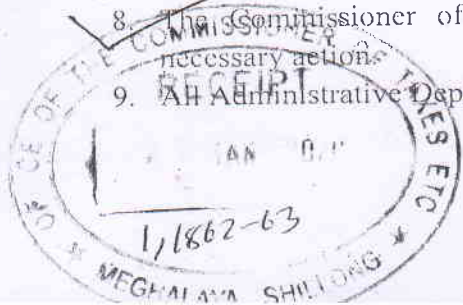
*Commissioner & Secretary to the Government of Meghalaya  
& Excise, Registration, Taxation and Stamps Department*

Memo No. ERTS(T)4/2019/Pt/61 - A

*Dated : Shillong, the 30<sup>th</sup> December, 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. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
4. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
5. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
6. Accountant General (A & E), Meghalaya, Shillong-793001
7. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
8. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
9. All Administrative Departments.



10. All Heads of Department.
11. 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.
12. Assembly Secretariat.
13. NIC, Shillong for uploading in the Meghalaya Website.

By order etc..

*Bayer*

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

Note: - The principal notification No. ERTS (T) 65/2017/1, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 88, dated the 5<sup>th</sup> July, 2017 and last amended by Notification No. 14/2019 - State Tax (Rate) issued vide Notification No. ERTS (T) 4/2019/413, dated 30<sup>th</sup> September, 2019.