



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

**NOTIFICATION**

**No. 2/2020 – State Tax (Rate)**

**Dated Shillong, the 25<sup>th</sup> March, 2020**

No. ERTS (T) 2/2020/148 - In exercise of the powers conferred by sub-section (1), (3) and sub-section (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15 and Section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya 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, namely:-

In the said notification, in the Table, against serial number 25,

(a) after item (i) and entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely, -

(3)	(4)	(5)
“(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.	2.5	-

(b) in item (ii), in column (3), after the brackets and figures “(i)”, the word, brackets, and figures “and (ia)” shall be inserted.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of April, 2020.

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

Memo No. ERTS (T) 2/2020/148 -A

**Dated Shillong, the 25<sup>th</sup> March, 2020.**

Copy forwarded to:-

1. P. S. to Minister in-charge Taxation for favour of information of the 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/ERTS 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 30 spare copies.
11. Assembly Secretariat.
12. NIC, Shillong for uploading in the Meghalaya Website.

*By order etc.,*

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

Note: - The principal notification 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 and was last amended by notification No. 26/2019 - State Tax (Rate) issued *vide* No. ERTS (T) 4/2019/496, dated 14<sup>th</sup> December, 2019 and published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number *vide* number 336, dated the 23<sup>rd</sup> December, 2019.

