

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

**NOTIFICATION
No.19/2021-State Tax (Rate)**

Dated Shillong, the 28th December, 2021

No. ERTS (T) 65/2017/Pt III/64 - In exercise of the powers conferred by sub-sections (1) 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, hereby makes the following further amendments in the notification of the Government in Excise, Registration, Taxation and Stamps Department, No. ERTS (T) 65/2017/2, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 89, dated the 5th July, 2017, namely :-

In the said notification, in the Schedule, -

- (i) against S. No. 22, for the entry in column (2), the entry "0303, 0304, 0305, 0306, 0307, 0308, 0309" shall be substituted;
- (ii) against S. No. 43B, in column (3), for the entry, the entry "Vegetables provisionally preserved, but unsuitable in that state for immediate consumption" shall be substituted;
- (iii) against S. No. 49, in column (3), for the entry, the entry "Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Corylus* spp.), walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled" shall be substituted;
- (iv) after S. No. 97 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"97A	2009 89 90	Tender coconut water other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I];
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- (v) S. No. 101 and the entries relating thereto shall be omitted;
- (vi) against S. No. 141, for the entry in column (2), the entry "8807" shall be substituted;

2. This notification shall come into force on the 1st day of January, 2022.

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

Memo No. ERTS (T) 65/2017/Pt III/64-A

Dated Shillong, the 28th December, 2021.

Copy forwarded to:

1. P. S. to Speaker of the Meghalaya Legislative Assembly.
2. P. S. to Minister in-charge Taxation for favour of information of the Minister.
3. P. S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. P. S. to Chief Secretary for favour of information of the Chief Secretary.

5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
6. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
7. Accountant General (A & E), Meghalaya, Shillong-793001.
8. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
9. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
10. All Administrative Departments.
11. All Heads of Department.
12. 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 20 spare copies.
13. Assembly Secretariat.
14. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



*Under Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department*

Note: - The principal notification No. ERTS (T) 65/2017/1, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 88, dated the 5th July, 2017 and last amended *vide* Notification No. 9 / 2021 - State Tax (Rate) dated the 30th September, 2021 and published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 181, dated the 25th October, 2021.