

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

**NOTIFICATION**

No. 07/2022-State Tax (Rate)



Dated Shillong, the 13<sup>th</sup> July, 2022

**No. ERTS (T) 65/2017/Pt III/222** - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (12 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No. ERTS (T) 65/2017/2, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 89, dated the 5<sup>th</sup> July, 2017, namely:-

In the said notification,

(A) in the Schedule, -

- (i) against S. Nos. 9 and 22, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (ii) against S. No. 26, for the entry in column (3), the entry "Curd, Lassi, Butter milk, other than pre-packaged and labelled" shall be substituted;
- (iii) against S. Nos. 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (iv) against S. No. 46B, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (v) against S. Nos. 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 and 75, in column (3), for the portion beginning with "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (vi) against S. Nos. 77 and 78, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (vii) against S. No. 94, for the entry in column (3), the entry "(i)Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled" shall be substituted;
- (viii) against S. No. 95, in column (3), after the word "Murki", the words and symbols ", other than pre-packaged and labelled" shall be inserted;

- (ix) against S. No. 97A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as specified in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (x) against S. No. 99, in column (3), the word “purified, ” shall be omitted;
- (xi) against S. No. 108, in column (3), for the portion beginning with the words “[other than those” and ending with the words “conditions as in the ANNEXURE I]”], the words “, other than pre-packaged and labelled” shall be substituted;
- (xiii) S. Nos. 118 and 122 and the entries relating thereto shall be omitted;
- (xiv) against S. No. 132A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as in the ANNEXURE I]”, the words “, other than pre-packaged and labelled” shall be substituted;
- (xv) S. No. 141 and the entries relating thereto shall be omitted;
- (B) after the Schedule, in the Explanation, for clause (ii), the following clause shall be substituted, namely:-

“(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clauses (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”

2. This notification shall come into force on the 18<sup>th</sup> day of July, 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/222 –A**

**Dated Shillong, the 13<sup>th</sup> July, 2022.**

**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) 65/2017/2, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 89, dated the 5<sup>th</sup> July, 2017, and was last amended *vide* notification No. 19/2021-State Tax (Rate) dated the 28th December, 2021, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 17, dated the 25<sup>th</sup> January, 2022.