

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

**NOTIFICATION**  
**No. 09/2023 -State Tax (Rate)**

**Dated Shillong, the 26<sup>th</sup> July, 2023**

**No. ERTS (T) 65/2017/Pt III/Vol I/468 -** 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 Excise, Registration, Taxation and Stamps Department, No. ERTS (T) 65/2017/1, dated the 29<sup>th</sup> June, 2017, published in the Meghalaya Gazette, Extraordinary, Part II A vide No. 88, dated the 5<sup>th</sup> July, 2017, namely: -

In the said notification, -

A. in Schedule I -2.5%,

(i) after S. No. 99A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"99B.	1905	Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion";

(ii) after S. No. 108 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"108A.	2309	Fish soluble paste";

(iii) after S. No. 156A and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"156B.	2619	Linz-Donawitz (LD) Slag ";

(iv) after serial number 218A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"218AA.	56050020	Imitation zari thread or yarn known by any name in trade parlance";

B. in Schedule II-6%, against S. No. 137, for the entry in column (3), the entry "Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance" shall be substituted;

C. in Schedule III-9%,

- (i) against S. No. 16, in column (3), for the words “toasted bread and similar toasted products”, the words “toasted bread and similar toasted products, unfried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion” shall be substituted;
- (ii) against S. No. 28, for the entry in column (3), the entry “Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag” shall be substituted;

2. This notification shall come into force on 25<sup>th</sup> July, 2023.

*Sd/-*

*(Sibhi Chakravarthy Sadhu)*

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

**Memo No. ERTS (T) 65/2017/Pt III/Vol I/468-A**

**Dated Shillong, the 26<sup>th</sup> July, 2023.**

**Copy 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 Chief Secretary for favour of information of the 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: FINAT Section), Shillong-793001.
6. Accountant General (A & E), Meghalaya, Shillong-793001.
7. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
8. The Secretary to the Govt. of Meghalaya, 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.,*

*Deputy Secretary to the Govt. 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 Meghalaya Gazette, Extraordinary, Part II A vide No. 88, dated the 5<sup>th</sup> July, 2017 and was last amended by notification No. 03/2023 -State Tax (Rate) dated the 28<sup>th</sup> February, 2023 published in the Meghalaya Gazette, Extraordinary, Part II A vide No. 95, dated the 18<sup>th</sup> March, 2017.