



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

**NOTIFICATION**

**Dated Shillong, the 13<sup>th</sup> April, 2020.**

**No. ERTS (T) 2/2020/182 –**

(1). Notwithstanding anything contained in the notification of the Government of Meghalaya No. ERTS (T) 65/2017/1, dated 29<sup>th</sup> June, 2017 published in the Gazette of Meghalaya, Extraordinary Part – II A, vide No. 88, date 5-7-2017, on the recommendation of the Council and in exercise of the powers conferred under sub-section (1) of Section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017),-

- (i) No State tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive);
- (ii) State tax at the rate of six per cent. shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1st day of July, 2017 and ending with the 31st day of December, 2018 (both days inclusive).

(2). No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

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

**Memo No. ERTS (T) 2/2020/182 -A**

**Dated Shillong, the 13<sup>th</sup> April, 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*

