



GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS
DEPARTMENT

NOTIFICATION

No. 02/2024- State Tax (Rate)

Dated Shillong, the 12th July, 2024

No. ERTS (T) 65/2017/Pt III/Vol I/812 - 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 (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 of Meghalaya, Excise, Registration, Taxation & Stamps Department No. ERTS (T) 65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 88, dated the 5th July, 2017, namely:-

In the said notification, -

(A) in Schedule II – 6%, -

(i) after serial number 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“121A	4819 10, 4819 20	Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board”;
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(ii) after serial number 180 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“180A	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium”;
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(iii) after serial number 183 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“183A	7321 or 8516	Solar cookers”;
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(iv) against serial number 199, in column (3), after the word “brooders”, the words and symbol “; parts thereof” shall be inserted;

(B) in Schedule III – 9%, -

(i) for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

“153A	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board)”;
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(ii) against serial number 224, after the word "equipment", the words and symbols "other than Milk cans made of Iron or Steel" shall be inserted;

(iii) against serial number 235, in column (3), at the end, for the words, "and wood burning stoves of iron or steel" the words, "wood burning stoves of iron or steel, and solar cookers" shall be substituted;

(iv) against serial number 273, after the words "boxes, etc." the words and symbols "other than Milk cans made of Aluminium" shall be inserted;

(v) against serial number 275A, after the words "Utensils", the words and symbol "Milk cans made of Aluminium" shall be inserted;

(vi) against serial number 378A, in column (3), for the words and symbol "domestic purposes" the words, symbol and brackets "domestic purposes [other than solar cookers]" shall be substituted;

(C) after the Schedule VII, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

"Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression 'pre-packaged and labelled'".

2. This notification shall come into force on the 15th day of July, 2024.

Sd/-

(T. K. Marak)

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

Memo No. ERTS(T) 65/2017/Pt III/Vol I/812-A

Dated Shillong, the 12th July, 2024.

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. The P.S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. The P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The P.S. to the Additional Chief Secretary for favour of information of the Additional Chief Secretary.
6. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
7. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
8. Accountant General (A & E), Meghalaya, Shillong-793001.
9. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
10. The Secretary to the Govt. of Meghalaya, ERTS Department.
11. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
- ✓ 12. The Additional Commissioner of Taxes, Meghalaya, Shillong for favour of information.
13. All Administrative Departments.

14. 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.
15. Assembly Secretariat.
16. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



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

Note: - The principal notification No. No. ERTS (T) 65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 88, dated the 5th July, 2017 and was last amended *vide* notification No. 01/2024 – State Tax (Rate), dated the 3rd January, 2024, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 8, dated the 30th January, 2024.