



सत्यमेव जयते

# The Gazette of Meghalaya

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

No. 74

Shillong, Thursday, April 16, 2026

26<sup>th</sup> Chaitra, 1948 (S. E.)

## PART-IV

GOVERNMENT OF MEGHALAYA  
LAW (B) DEPARTMENT

### NOTIFICATION

The 16<sup>th</sup> April, 2026

**No.LL(B).53/2002/Pt./2.**—The Meghalaya Value Added Tax (Amendment) Act, 2026 (Act No. 7 of 2026) is hereby published for general information.

### MEGHALAYA ACT NO. 7 OF 2026

*(As passed by the Meghalaya Legislative Assembly)*

*Received the assent of the Governor on the 10<sup>th</sup> April, 2026*

*Published in the Gazette of Meghalaya Extra-Ordinary issue dated 16<sup>th</sup> April, 2026*

#### THE MEGHALAYA VALUE ADDED TAX (AMENDMENT) ACT, 2026

An

Act

further to amend the Meghalaya Value Added Tax Act, 2003 (Meghalaya Act No. 2 of 2005).

Be it enacted by the Legislature of the State of Meghalaya in the Seventy-seventh year of the Republic of India as follows:-

#### Short title and commencement

- (1) This Act may be called the Meghalaya Value Added Tax (Amendment), Act, 2026.

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

**Amendment of Section 44**

2. In the Meghalaya Value Added Tax Act, 2003 (Meghalaya Act No. 2 of 2005), in Section 44 in the *proviso* for the words "Bonded warehouse" wherever they occur, the words "Central Bonded Warehouse" shall be substituted.

L. L. SHANGPLIANG,

Joint Secretary to the Govt. of Meghalaya,  
Law (B) Department.