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

NOTIFICATION

No. 19/2018-State Tax (Rate)

Dated Shillong, the 26th July, 2018

No. ERTS (T) 65/2017/436 - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 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 in the Excise, Registration, Taxation & Stamps Department, No. ERTS (T)65/2017/2, dt. 29.6.2017, published in the Gazette of Meghalaya Extraordinary Part-IIA No. 89 dated 5.7.2017, namely:-

In the said notification, -

(1) in the Schedule,

- (i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"92 A.	1401	Sal leaves, siali leaves, sisal leaves, sabai grass";
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- (ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"93 B.	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks";
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- (iii) For S. No. 102 A and entries relating thereto, the following shall be substituted,-

"102A.	2306	De-oiled rice bran Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25 th January, 2018";
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- (iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

114A	44 or 68	Deities made of stone, marble or wood";
"114B	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope

for S. No. 117 and the entries relating thereto, the following shall be substituted, namely

"117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India";
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- (vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"132A	53	Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]";
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- (vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons";
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- (viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)"
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2. This notification shall come into force on the 27th July, 2018.

Sd/-

(H. Marwein)

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

Memo No. ERTS (T) 65/2017/436-A

Dated Shillong, the 26th July, 2018.

1. P. S. to Chief Minister for favour of information of the Chief Minister
2. P. S. to Chief Secretary for favour of information of the Chief Secretary
3. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary
4. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001
5. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department
6. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
7. All Administrative Departments
8. All Heads of Department
9. 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 50 spare copies.
10. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
11. Accountant General (A & E), Meghalaya, Shillong-793001
12. Assembly Secretariat.

13. The Joint Commissioner of Taxes, Meghalaya, Shillong.
14. The Deputy Commissioner of Taxes, Meghalaya, Shillong.
15. The Assistant Commissioner of Taxes, Meghalaya, Shillong
16. NIC, Shillong for uploading in the Meghalaya Website

By order etc.,


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

Note: -The principal notification No. ERTS(T)65/2017/2, dt. 29.6.2017 was published in the Gazette of Meghalaya Extraordinary Part-IIA No. 89 dated 5.7.2017 and last amended vide Notification No. ERTS(T)65/2017/ Pt/220, Dated 25.1.2018 and published in the Gazette of Meghalaya Extraordinary Part-IIA No. 115 dated 07.02.2018