

al  
11/8/17

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

**ORDER BY THE GOVERNOR**  
**NOTIFICATION**

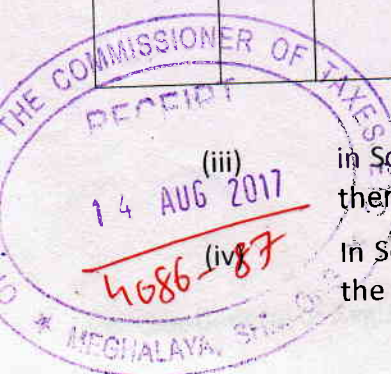
Dated Shillong, the 31<sup>st</sup> July, 2017

**No. ERTS (T) 65/2017/28** - In exercise of the powers conferred by sub-section (1) of Section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments in the Notification No. ERTS (T) 65/2017/1 dt. 29.6.2017, namely,-

1. In the said notification,-

- (i) in Schedule I – 2.5%, in serial number 180 for the entry in column (2) the figure “30” shall be substituted by the figures and words “30 or any chapter”
- (ii) in Schedule I -2.5% after the serial number 182 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)
“182A	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilisers
182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilisers
182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilisers
182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilizers; goods or this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg; other than those which are clearly not to be used as fertilizers”;



(iii) in Schedule II – 6%, serial numbers 66,67,68 and 69 and the entries relating thereto shall be omitted.

In Schedule III – 9% after the serial number 42 for the entry in column (3), the words “other than those” shall be omitted.

- (v) In Schedule III – 9% after the serial number 411, in column (3), the words “goggles and the like, corrective, protective or other” shall be omitted.
2. These amendments may be deemed to have come into force from the 1<sup>st</sup> day of July, 2017.

Sd/-

**P.W. Ingty**

**Additional Chief Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation and Stamps Deptt.**

Dated Shillong, the 31<sup>st</sup> July, 2017

Memo No. ERTS (T) 65/2017/28-A

Copy to:-

1. P. S. to Chief Minister for favour of information of the Chief Minister
2. P. S. to Minister i/c 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, Department of Revenue, Ministry of Finance, Govt. of India, R/No-275, North Block, New Delhi-110001.
5. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
6. All Administrative Departments.
7. All Heads of Department.
8. All Deputy Commissioners/Sub Divisional Officers.
9. Financial Advisers, ERTS Department/Finance and Accounts Officers, office of the Commissioner of Taxes, Shillong.
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 100 spare copies.
11. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
12. Accountant General (A & E), Meghalaya, Shillong-793001
13. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
14. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
15. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.
16. All Superintendent of Taxes.
17. Assembly Secretariat.

By order etc.,

*B. Singh*  
**Under Secretary to the Government of Meghalaya  
Excise, Registration, Taxation & Stamps Department.**

\*\*\*~~~~~~\*\*\*\*