

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

**Notification**

*Dated Shillong, the 9<sup>th</sup> Nov, 2017*

**No. ERTS(T) 65/2017/195** - 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 amendments in the notifications No. ERTS (T) 65/2017/2, dated 29.6.2017 of the Government of Meghalaya, published in the Gazette of Meghalaya Extraordinary Part IIA No. 89 dated 29.6.2017, namely:-  
In the said notification,-

(A) in the Schedule,-

- (i) against serial number 27, in column (3), for the words “other than put up in unit containers and bearing a registered brand name”, the words, brackets and letters “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]”, shall be substituted;
- (ii) against serial numbers 29 and 45, in column (3), for words “other than put up in unit container and bearing a registered brand name”, the words, brackets and letters “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]”, shall be substituted;
- (iii) against serial numbers 65,66,67,68,69,70,71,72,73,74,75,77 and 78, in column (3), for the words “other than those put up in unit container and bearing a registered brand name”, the words, brackets and letters “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]”, shall be substituted;
- (iv) against serial 101, in column (3), for the words “other than put up in unit container and bearing a registered brand name”, the words, brackets and letters “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]”, shall be substituted;
- (v) against serial number 108, in column (3), for the words “other than put up in unit containers and bearing a registered brand name”, the words, brackets and letters “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]”, shall be substituted;

- (vi) in S. No. 102, for the entries in column (2), the entries "2301, 2302, 2308, 2309", shall be substituted;
- (vii) after S. No. 102 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"102A	2306	Cotton seed oil cake";
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- (viii) after S. No. 130 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"130A	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission (KVIC) and KVIC certified institutions/outlets";
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- (ix) after S. No. 135 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"135A	69	Idols made of clay";
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- (x) in S. No. 138, for the entry in column (3), the entry "Charkha for hand spinning of yarns, including amber charkha", shall be substituted;
- (xi) in S. No. 143, for the entry in column (3), the entry "Indigenous handmade musical instruments as listed in ANNEXURE II", shall be substituted;
- (xii) in S. No. 144, for the entry in column (3), the entry, "Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles", shall be substituted;

- (B) in the Explanation, for clause (ii), the following shall be substituted, namely:-

"(ii) (a) The phrase "brand name" means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase "registered brand name" means,-

(A) a brand registered as on the 15<sup>th</sup> May 2017 under the Trade Marks Act, 1999 irrespective of whether or not brand is subsequently deregistered;

(B) a brand registered as on the 15<sup>th</sup> May 2017 under the Copy right Act, 1957 (14 of 1957);

(C) a brand registered as on the 15<sup>th</sup> May, 2017 under any law for the time being inforce in any other country;

- (C) after paragraph 2, the following Annexures shall be inserted, namely:-

#### "ANNEXURE I

For foregoing an actionable claim or enforceable right on a brand name,-

(a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the **jurisdictional commissioner of State tax** that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and

(b) the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.

#### ANNEXURE II

##### List of indigenous handmade musical instruments

1.	Bulbul Tarang
2.	Dotar, Dotor, or Dotara
3.	Ektara
4.	Getchu Vadyam or Jhallari
5.	Gopichand or Gopiyanttra or Khamak
6.	Gottuvadhyam or Chitravina

7.	Katho
8.	Sarod
9.	Sitar
10.	Surbahar
11.	Surshringar
12.	Swarabat
13.	Swarmandal
14.	Tambura
15.	Tumbi
16.	Tuntuna
17.	Magadi Veena
18.	Hansaveena
19.	Mohan Veena
20.	Nakula Veena
21.	Nanduni
22.	Rudra Veena
23.	Saraswati Veena
24.	Vichitra Veena
25.	Yazh
26.	Ranjan Veena
27.	Triveni Veena
28.	Chikara
29.	Dilruba
30.	Ektara violin
31.	Esraj
32.	Kamaicha
33.	Mayuri Vina or Taus
34.	Onavillu
35.	Behala (violin type)
36.	Pena or Bana
37.	Pulluvan veena – one stringed violin
38.	Ravanahatha
39.	Folk sarangi
40.	Classical sarangi
41.	Sarinda
42.	Tar shehnai
43.	Gethu or Jhallari
44.	Gubguba or Jamuku – Percussion string instrument
45.	Pulluvan kutam
46.	Santoor – Hammered chord box
47.	Pepa
48.	Pungi or Been
49.	Indian Harmonium : Double reed
50.	Kuzhal
51.	Nadaswaram
52.	Shehnai
53.	Sundari
54.	Tangmuri
55.	Alghoza – double flute
56.	Bansuri
57.	Venu (Carnatic flute) Pullanguzhal
58.	Mashak
59.	Titti
60.	Sruti upanga
61.	Gogona
62.	Morsing
63.	Shruti box
64.	Harmonium (hand-pumped)
65.	Ekkalam
66.	Karnal

67.	Ramsinga
68.	Kahal
69.	Nagphani
70.	Turi
71.	Dhad
72.	Damru
73.	Dimadi
74.	Dhol
75.	Dholak
76.	Dholki
77.	Duggi
78.	Ghat singhari or gada singari
79.	Ghumot
80.	Gummeta
81.	Kanjira
82.	Khol
83.	Kinpar and Dhobar (tribal drums)
84.	Maddale
85.	Maram
86.	Mizhavu
87.	Mridangam
88.	Pakhavaj
89.	Pakhavaj jori – Sikh instrument similar to tabla
90.	Panchamukha vadyam
91.	Pung
92.	Shuddha madalam or Maddalam
93.	Tabala /tabl/chameli – goblet drum
94.	Tabla
95.	Tabla tarang – set of tablas
96.	Tamte
97.	Thanthi Panai
98.	Thimila
99.	Tumbak, tumbaknari, tumbaknaer
100.	Daff, duff, daf or duf Dimdi or dimri – small frame drum without jingles
101.	Kanjira – small frame drum with one jingle
102.	Kansi – small without jingles
103.	Patayani thappu – medium frame drum played with hands
104.	Chenda
105.	Dollu
106.	Dhak
107.	Dhol
108.	Dholi
109.	Idakka
110.	Thavil
111.	Udulkai
112.	Chande
113.	Nagara – pair of kettledrums
114.	Pambai – unit of two cylindrical drums
115.	Parai thappu, halgi – frame drum played with two sticks
116.	Sambal
117.	Stick daff or stick duff – daff in a stand played with sticks
118.	Tamak'
119.	Tasha – type of kettledrum
120.	Urumeer
121.	Jaltarang Chimpta – fire tong with brass jingles
122.	Chengila – metal disc
123.	Elathalam
124.	Geger – brass vessel
125.	Ghatam and Matkam (Earthenware pot drum)
126.	Ghungro

127.	Khartal or Chiplya
128.	Manjeera or jhanj or taal
129.	Nut – clay pot
130.	Sankarjang – lithophone
131.	Thali – metal plate
132.	Thattukazhi mannai
133.	Kanch tarang, a type of glass harp
134.	Kashtha tarang, a type of xylophone.”

*Sd/-*

*P. W. Ingty*

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

**Memo No. ERTS(T) 65/2017/195-A**

**Dated Shillong, the 9<sup>th</sup> Nov, 2017**

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. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001
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 Deputy Commissioners/Sub Divisional Officers.
9. All Administrative Departments.
10. All Heads of Department.
11. 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.
12. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
13. Accountant General (A & E), Meghalaya, Shillong-793001
14. Assembly Secretariat.
15. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.

*By order etc.,*

*R. Singh*

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