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

**Notification**

_Dated Shillong, the 15th Nov, 2017._

No. ERTS(T) 65/2017/232- 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 No. ERTS(T)65/2017/2, dated 29.6.2017 published in the Gazette of Meghalaya, Extraordinary, Part II A, No. 89 dated 5.7.2017, namely:-

In the said notification, -

(1) in the Schedule,

(i) for S. Nos. 8 and 9 and the entries relating thereto, the following shall be substituted, namely:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>All goods, fresh or chilled</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>0203, 0204, 0205, 0206, 0207, 0208, 0209</td>
<td></td>
</tr>
</tbody>
</table>

9 0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210

All goods [other than fresh or chilled] 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;"

(ii) S. Nos. 10,11,12,13,14,15,16,17 and the entries thereof shall be omitted;

(iii) for S. Nos. 21 and 22 and the entries relating thereto, the following shall be substituted, namely:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>All goods, fresh or chilled</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>0304, 0306, 0307, 0308</td>
<td></td>
</tr>
</tbody>
</table>

22 0303, 0304, 0305, 0306, 0307, 0308

All goods [other than fresh or chilled] and 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;"

(iv) S. Nos. 23,24 and the entries thereof shall be omitted;

(v) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>All goods, fresh or chilled</th>
</tr>
</thead>
<tbody>
<tr>
<td>30A</td>
<td>0504</td>
<td></td>
</tr>
</tbody>
</table>

30B 0504

All goods [other than fresh or chilled] 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;"
(vi) after S. No. 43 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
</table>
| 43A    | 0710       | Vegetables (uncooked or cooked by steaming or boiling in water), frozen, 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];

(vii) in S. No. 46, in column (3), for the words "fresh or chilled" the words "fresh or chilled, dried" shall be substituted;

(viii) after S. No. 46 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
</table>
| 46A    | 0714       | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets 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];

(ix) in S. No. 77, in the entry in column (3), for the words "Flour of potatoes" the words "Flour, powder, flakes, granules or pellets of potatoes", shall be substituted;

(x) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>78A</td>
<td>1106 10 10</td>
<td>Guarm meal;</td>
</tr>
</tbody>
</table>

(xi) after S. No. 87 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>87A</td>
<td>1210 10 00</td>
<td>Hop cones, neither ground nor powdered nor in the form of pellets;</td>
</tr>
</tbody>
</table>

(xii) after S. No. 93 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>93A</td>
<td>1404 90 60</td>
<td>coconut shell, unworked;</td>
</tr>
</tbody>
</table>

(xiii) in S. No. 94, for the entry in column 3, the entry "Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandasari Sugar" shall be substituted;

(xiv) in S. No. 103, for the entry in column (3), the entry "Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water", shall be substituted;

(xv)

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>103A</td>
<td>26</td>
<td>Uranium ore concentrate;</td>
</tr>
</tbody>
</table>

(xvi) after S. No. 136 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>136A</td>
<td>7113</td>
<td>Bangles of lac/ shellac;</td>
</tr>
</tbody>
</table>

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

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

(A) a brand registered as on or after the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;
(B) a brand registered as on or after the 15th May 2017 under the Copyright Act, 1957 (14 of 1957);
(C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country.”.

2. This notification shall come into force with effect from the 15th day of November, 2017.

Sd/-

P. W. Ingty

Additional Chief Secretary to the Government of Meghalaya

Excise, Registration, Taxation & Stamps Department.

Memo No. ERTS(T) 65/2017/232-A

Dated Shillong, the 15th 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
15. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.

By order etc.,

[Signature]

Under Secretary to the Government of Meghalaya

Excise, Registration, Taxation & Stamps Department