

2018

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS
DEPARTMENT

NOTIFICATION
No. 25/2018-State Tax (Rate)

Dated Shillong, the 31st December, 2018.

No. ERTS(T) 65/2017/470-- In exercise of the powers conferred by sub-sections (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 No. ERTS(T)65/2017/2, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, No. 89 dated the 5th July, 2017, namely:-

In the said notification, in the Schedule, -

- (i) for S. No. 43A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: -

"43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption";

- (ii) after S. No. 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated";
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- (iii) after S. No. 152 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"153	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause".
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2. This notification shall come into force on the 1st January, 2019.

Sd/-

H. Marwein

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

Memo No. ERTS(T) (T) 65/2017/470-A

Dated Shillong, the 31st December, 2018.

Copy to:-

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. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
6. Accountant General (A & E), Meghalaya, Shillong-793001
7. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
8. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
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. Assembly Secretariat.

13. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

B Singh

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

Note: - The principal notification No.2/2017-Central Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017 and last amended by notification No. 19/2018 -State Tax(Rate) issued vide No. ERTS(T)65/2017/436, dated the 26th July, 2018, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, No. 307 dated the 7th August, 2018.