

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

No. 01/2025 -State Tax (Rate)

Dated Shillong, the 16th January, 2025



No. ERTS (T) 3/2025/53 - In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government Excise, Registration, Taxation and Stamps Department, No. ERTS(T) 65/2017/1, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 88, dated the 5th July, 2017, namely:-

In the said notification, -

- (a) in the Schedule I – 2.5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“98B.	1904	Fortified Rice Kernel (FRK)”;
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- (b) in the Schedule III – 9%, against S. No. 15, in column (3), after the words “commonly known as Murki”, the words “, Fortified Rice Kernel (FRK)” shall be inserted;

- (c) after the Schedule VII, in the Explanation, for clause (ii) and proviso appended to it, the following clause shall be substituted, namely: -

“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (1) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made there under.”.

2. This notification shall come into force with immediate effect.

NK.

Sd/-
(S. C. Sadhu, IAS)
Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department

Copy to:-

1. P. S. to Speaker of the Meghalaya Legislative Assembly.
2. P. S. to Minister in-charge Taxation for favour of information of the Minister.
3. The P.S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. The P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The P.S. to the Additional Chief Secretary for favour of information of the Additional Chief Secretary.
6. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
7. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
8. Accountant General (A & E), Meghalaya, Shillong-793001.
9. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
10. The Secretary to the Govt. of Meghalaya, ERTS Department.
- ✓ 11. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
12. The Joint Commissioner of Taxes, Meghalaya, Shillong for favour of information.
13. All Administrative Departments.
14. 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 20 spare copies.
15. Assembly Secretariat.
16. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

***Joint Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department***

Note: The principal notification No. ERTS (T) 65/2017/1, dated 29th June, 2017; published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 88, dated the 5th July, 2017, and was last amended vide notification No. 5/2024 – State Tax (Rate), dated the 08th October, 2024.