

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

NOTIFICATION

No. 18/2025 State Tax (Rate)



Dated Shillong, the 24th October, 2025

No. ERTS (T) 3/2025/445 - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, 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. 26/2018- State Tax (Rate), dated 31st December, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 14, dated the 18th January, 2019, namely:-

In the said notification, in the *Explanation*, for clause (c), the following clause shall be substituted, namely,-

“(c) “Nominated Agency” means entities mentioned in Lists 13, 14 and 15 appended to Table 1 of notification No. 45/2025-Customs, dated the 24th October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3 Sub-section (i);”

2. This notification shall come into force w.e.f 1st day of November, 2025.

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

Memo No. ERTS(T) 3/2025/445-A

Dated Shillong, the 24th October, 2025

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/Secretary to the Govt. of Meghalaya, ERTS Department.
- ✓ 10. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
11. The Additional Commissioner of Taxes, Meghalaya, Shillong for favour of information.

12. All Administrative Departments.
13. 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.
14. Assembly Secretariat.
15. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



***Officer on Special Duty to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department***

Note: - The principal notification No. 26/2018- State Tax (Rate), dated 31st December, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 14, dated the 18th January, 2019 and was last amended vide notification number 10/2023-State Tax (Rate), published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 188, dated the 9th August, 2023.