

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

NOTIFICATION

No. 18/2018-State Tax (Rate)

Dated Shillong, the 26th July, 2018

No. ERTS (T) 65/2017/435 - In exercise of the powers conferred by sub-section (1) of section 9 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 notification of the Government of Meghalaya in the Excise, Registration, Taxation & Stamps Department, No. ERTS(T)65/2017/1, dt. 29.6.2017, published in the Gazette of Meghalaya Extraordinary Part-IIA No. 88 dated 5.7.2017, namely:-

In the said notification, -

(A) in Schedule I - 2.5%,

- (i) after S. No. 102 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| | | |
|---------|------|---|
| "102 A. | 2207 | Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)"; |
|---------|------|---|

- (i) in S. No. 123, for entries in columns (2) and (3), the following entries shall be substituted, namely:

| (2) | (3) |
|---|---|
| "2515 (except 2515 1210, 2515 1220, 25151290) or 6802 | Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than polished stone which is ready to use"; |

- (ii) after S. No. 170 and the entries relating thereto, the following serial numbers and the entries shall be inserted

| | | |
|-------|------|------------------------------------|
| "170A | 2809 | Fertilizer grade phosphoric acid"; |
|-------|------|------------------------------------|

- (iii) in S. No. 215, in the entry in column (3), the comma and words " , including coir pith compost put up in unit container and bearing a brand name" shall be inserted in the end;

- (iv) in S. No. 219, for the entry in column (3), the entry "Coir mats, matting, floor covering and handloom durries", shall be substituted;

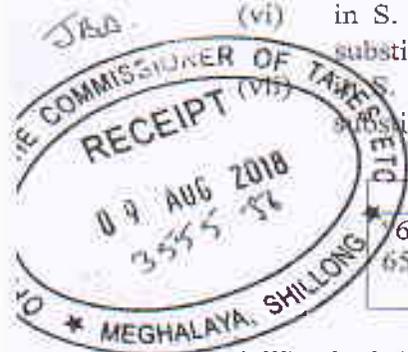
- (v) in S. No. 219A, for the entry in column (3), the entry "all goods" shall be substituted;

- (vi) in S. No. 225, in column (3), for the figure "500" the figure "1000" shall be substituted;

- (vii) in S. No. 222, for entries in columns (2) and (3), the following entries shall be substituted, namely:

| (2) | (3) |
|--------------------|--|
| 61 or 6501 or 6505 | Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs 1000 per piece"; |

- (viii) in S. No. 264, for the entry in column (3), the entry "Biomass briquettes or solid bio fuel pellets", shall be substituted;



, in Schedule II-6%, -

- (i) S. No. 57B and the entries relating thereto shall be omitted;
 (ii) after S. No. 96 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

| | | |
|------|------|-------------------|
| “96A | 4409 | Bamboo flooring”; |
|------|------|-------------------|

- (iii) in S. No. 146, in the entry in column (3), the words “except the items covered in 219 in Schedule II”, shall be inserted in the end;
 (iv) S. No. 147 and the entries relating thereto shall be omitted;
 (v) after S. No. 185 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|-------|------------|---------------------------------|
| “185A | 7419 99 30 | Brass Kerosene Pressure Stove”; |
|-------|------------|---------------------------------|

- (vi) after S. No. 195 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|-------|------|---|
| “195A | 8420 | Hand operated rubber roller |
| 195AA | 8424 | Nozzles for drip irrigation equipment or nozzles for sprinklers”; |

- (vii) after S. No. 206 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|-------|----|-----------------------|
| “206A | 87 | Fuel Cell Vehicles ”; |
|-------|----|-----------------------|

- (viii) after S. No. 231 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|-------|------|-------------------|
| “231B | 9607 | Slide fasteners”; |
|-------|------|-------------------|

- (ix) in S. No. 235, for entries in columns (2) and (3), the following entries shall be substituted, namely:

| (2) | (3) |
|--|-------------|
| “9619 00 30, 9619 00 40, or 9619 00 90 | All goods”; |

(C) in Schedule III - 9%, -

- (i) in S. No. 25, in column (3), after the words, “of any strength”, the brackets and words, “[other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)]” shall be inserted;
 (ii) after S. No. 52 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

| | | |
|------|------|---|
| “52A | 3208 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter |
| 52B | 3209 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium |
| 52C | 3210 | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather”; |

- (iii) after S. No. 54A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|------|------|---|
| "54B | 3214 | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like"; |
|------|------|---|

- (iv) in S. No. 137, in column (3), after the words, "or end-jointed" the brackets and words, "[other than bamboo flooring]" shall be added;

- (v) in S. No. 177E, in column (3), the words "except the items covered in Sl. No. 123 in Schedule I", shall be inserted in the end;

- (vi) in S. No. 253, for the entry in column (3), the entry "Other articles of copper [other than Brass Kerosene Pressure Stove]" shall be substituted;

- (vii) after S. No. 319 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|-------|------|---|
| "319A | 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415"; |
|-------|------|---|

- (viii) in S. No. 321, for the entry in column (3), the entry "Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller]" shall be substituted;

- (ix) after S. No. 341 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|-------|------|--|
| "341A | 8450 | Household or laundry-type washing machines, including machines which both wash and dry"; |
|-------|------|--|

- (x) after S. No. 376A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

| | | |
|--------|------------|--|
| "376AA | 8507 60 00 | Lithium-ion Batteries |
| 376AB | 8508 | Vacuum cleaners |
| 376AC | 8509 | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder] |
| 376AD | 8510 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor"; |

- (xi) after S. No. 378 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|-------|------|---|
| "378A | 8516 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545"; |
|-------|------|---|

- (xii) after S. No. 383B and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|-------|------|---|
| "383C | 8528 | Television set (including LCD or LED television) of screen size not exceeding 68 cm"; |
|-------|------|---|

- (xiii) after S. No. 401 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|-------|------|---|
| "401A | 8705 | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)"; |
|-------|------|---|

- (xiv) after S. No. 402 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|-------|------|---|
| "402A | 8709 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles"; |
|-------|------|---|

- (xv) after S. No. 403 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|-------|------|--|
| "403A | 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]"; |
|-------|------|--|

- (xvi) in S. No. 446, for entries in columns (2) and (3), the following entries shall be substituted, namely:

| (2) | (3) |
|-------------|----------------------------|
| "9607 20 00 | Parts of slide fasteners"; |

- (xvii) after S. No. 449A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | |
|--------|------|--|
| "449AA | 9616 | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations"; |
|--------|------|--|

(D) in Schedule-IV-14%,

- (i) S. Nos. 20, 21, 22, 24 and the entries relating thereto, shall be omitted;
- (ii) S. No. 120, and the entries relating thereto, shall be omitted;
- (iii) S. No. 130, and the entries relating thereto, shall be omitted;
- (iv) in S. No. 139, for the entry in column (3), the entry "Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery" shall be substituted;
- (v) S. Nos. 140, 141, 142 and the entries relating thereto, shall be omitted;
- (vi) S. No. 146 and the entries relating thereto, shall be omitted;
- (vii) in S. No. 154, for the words, figures and brackets "[other than computer monitors not exceeding 20 inches and set top box for television]", the words, figures and brackets "[other than computer monitors not exceeding 20 inches, set top box for television and Television set (including LCD and LED television) of screen size not exceeding 68 cm]" shall be substituted;
- (viii) S. No. 167 and the entries relating thereto, shall be omitted;

- (ix) S. No. 171 and the entries relating thereto, shall be omitted;
(x) S. No. 175 and the entries relating thereto, shall be omitted;
(xi) S. No. 224 and the entries relating thereto, shall be omitted.

2. This notification shall come into force on the 27th July, 2018.

Sd/-

(H. Marwein)

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

Memo No. ERTS (T) 65/2017/435-A

Dated Shillong, the 26th July, 2018.

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. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
6. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
7. All Administrative Departments.
8. All Heads of Department.
9. 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.
10. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
11. Accountant General (A & E), Meghalaya, Shillong-793001
12. Assembly Secretariat.
13. The Joint Commissioner of Taxes, Meghalaya, Shillong.
14. The Deputy Commissioner of Taxes, Meghalaya, Shillong.
15. The Assistant Commissioner of Taxes, Meghalaya, Shillong
16. NIC, Shillong for uploading in the Meghalaya Website

By order etc.,

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

Note: -The principal notification No. ERTS(T)65/2017/1, dt. 29.6.2017 was published in the Gazette of Meghalaya Extraordinary Part-IIA No. 88 dated 5.7.2017 and last amended by Notification No. ERTS(T)65/2017/Pt/219, Dated 25.1.2018 and published in the Gazette of Meghalaya Extraordinary Part-IIA No. 118 dated 07.02.2018.