GOVERNMENT OF MEGHALAYA
EXCISE : REGISTRATION : TAXATION & STAMPS DEPARTMENT

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NOTIFICATION

Dated Shillong, 21st April, 2020.

No. ERTS (T) 81/2014/Pt/21 - In exercise of the powers conferred by Section 3 of the Meghalaya (Sales of Petroleum products including Motor Spirit) Taxation Act, (Assam Act IX of 1956 as adapted and amended by Meghalaya), the Governor of Meghalaya is hereby pleased to modify and revise the rate of tax on goods specified in the Schedule to the Act and to further specify that the rate of tax as indicated below, will come into force with effect from 00.00 Hours (Midnight) of 22nd April, 2020.

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Description</th>
<th>Rate of Tax</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Motor Spirit including Petrol (but excluding Motor Spirit used as fuel for Aircrafts, Diesel oil and other internal combustion oil)</td>
<td>31% or ₹17.60 per litre whichever is higher</td>
<td>Sales Tax Surcharge at 2% shall be levied only on the ad valorem tax payable</td>
</tr>
<tr>
<td>2.</td>
<td>Diesel Oil and other internal combustion oil but excluding Petrol</td>
<td>22.5% or ₹12.50 per litre whichever is higher</td>
<td>Sales Tax Surcharge at 2% shall be levied on the ad valorem tax payable</td>
</tr>
</tbody>
</table>

Sd/-
S. A. Synrem
Commissioner & Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department

Memo No. ERTS (T) 81/2014/Pt/21-A
Dated Shillong, the 21st April, 2020.

Copy forwarded to:
1. The P.S. to the Chief Minister for information of the Chief Minister.
2. The P.S. to the Minister in-charge, Taxation Department.
3. The P.S. to the Chief Secretary for information of the Chief Secretary.
4. The Additional Chief Secretary to the Govt. of Meghalaya, Finance Department.
5. The Commissioner & Secretary to the Govt. of Meghalaya, ERTS Department.
6. The Commissioner of Taxes, Meghalaya, Shillong.
7. All Deputy Commissioners/Sub Divisional Officers.
8. The Additional Commissioner of Taxes, Meghalaya, Shillong for information and necessary action.
10. The Director, Printing and Stationery, Meghalaya, Shillong for publication in the next issue of the Gazette of Meghalaya and to furnish this Department with 50 copies.
11. The Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
13. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

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