

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

**NOTIFICATION**

**Dated Shillong, the 23<sup>rd</sup> January, 2024.**

**No. ERTS (T) 24/2023/15-** In partial modification of Government notification No. ERTS (T) 24/2023/12, dated 22.9.2023 and in exercise of the powers conferred by sub-section (1) of Section 3 read with sub-section (2) of Section 3A 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 pleased to modify and revise the rate of tax on Goods specified in the table below and to further specify that the rate of tax and pollution surcharge as indicated below will come into force with effect from 00.00 hrs of **24<sup>th</sup> January, 2024.**

**SCHEDULE**

<b>Sl. No.</b>	<b>Description</b>	<b>Rate of Tax</b>	<b>Pollution Surcharge under sub-section (2) of Section 3A</b>
2.	Diesel oil and other internal combustion oils	5% or ₹7.50/- (Rupees seven and fifty paise) only per litre whichever is higher	Pollution surcharge of 10 (ten) paise per litre

The rate of tax on items specified at Sl. No. 1 of the schedule vide notification No. ERTS (T) 24/2023/12 dated 22.9.2023 remains unchanged.

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

**Memo No. ERTS (T) 24/2023/15-A,**

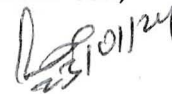
**Dated Shillong, the 23<sup>rd</sup> January, 2024**

**Copy forwarded to:**

1. P. S. to the Hon'ble Chief Minister, for information of the Hon'ble Chief Minister.
2. P. S. to the Deputy Chief Minister, for information of the Deputy Chief Minister.
3. P. S. to Hon'ble Speaker, Meghalaya Legislative Assembly for information of the Hon'ble Speaker.
4. P. S. to Minister in-charge Taxation for favour of information of the Minister.
5. P. S. to Chief Secretary for favour of information of the Chief Secretary.

6. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
7. Accountant General (A & E), Meghalaya, Shillong-793001.
8. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department.
9. The Commissioner & Secretary to the Govt. of Meghalaya, ERTS Department.
10. The Commissioner & Secretary to the Govt. of Meghalaya, Law Department.
11. The Commissioner of Taxes, Meghalaya, Shillong.
12. Deputy Commissioners, East Khasi Hills District, Shillong, West Khasi Hills District, Nongstoin, South West Khasi Hills District, Mawkyrwat, Eastern West Khasi Hills District, Mairang, Ri Bhoi District, Nongpoh, West Jaintia Hills District, Jowai, East Jaintia Hills District, Khliehriat, East Garo Hills District, Williamnagar, North Garo Hills District, Resubelpara, South Garo Hills District, Baghmara, West Garo Hills District, Tura, South West Garo Hills District, Ampati.
13. The Additional Commissioner of Taxes, Meghalaya, Shillong.
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. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,



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