

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

**NOTIFICATION**

**Dated Shillong, the 1<sup>st</sup> September, 2023**

**No. ERTS (T) 36/2023/22** - In supersession of Government Notification No. ERTS(T)56/2020/12 dated 25.8.2020, the Governor of Meghalaya is pleased to direct that all Bonded Warehouses licensed to deal in Indian Made Foreign Liquor (IMFL)/ wine/ beer/ BIO etc shall pay tax under serial no.1 of Schedule V appended to the Meghalaya Value Added Tax Act, 2003, last amended vide No. ERTS (E)3/2022/121 dated 1.6.2022, under the Meghalaya Value Added Tax Identification Number of the Central Bonded Warehouse and are to furnish a copy of the Treasury Challan receipt or GRAS receipt evidencing the tax paid, calculated at the applicable rate of tax on the Invoice value of the Central Bonded Warehouse, to the concerned authority under the Excise Department Government of Meghalaya, before the import permit is issued by the said concerning authority.

This notification shall come into force with immediate effect.

Sd/-

(Sibhi Chakravarthy Sadhu, IAS)

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

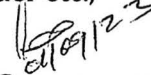
**Memo No. ERTS (T) 36/2023/22-A**

**Dated Shillong, the 1<sup>st</sup> September, 2023**

**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 the Hon'ble Speaker, Meghalaya Legislative Assembly for information of the Hon'ble Speaker.
4. P.S to the Minister i/c Taxation Department for information of the Minister.
5. P.S to the Minister i/c Excise Department for information of the Minister.
6. P.S to the Chief Secretary for information of the Chief Secretary.
7. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department.
8. The Commissioner & Secretary to the Govt. of Meghalaya, ERTS Department.
9. The Commissioner & Secretary to the Govt. of Meghalaya, Law Department.
10. The Commissioner of Taxes, Meghalaya Shillong.
11. The Commissioner of Excise, Meghalaya Shillong.
12. Principal Accountant General (Audit) Meghalaya (Attention: FINAT Section), Shillong, 793001.
13. Accountant General (A&E), Meghalaya, Shillong
14. 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.
15. Director of Printing & Stationery, Meghalaya, Shillong, for favour of publication in the next issue of the Meghalaya Gazette and to furnish this Department with 20 spare copies.
16. Additional Commissioner of Taxes, Meghalaya Shillong.
17. NIC, Shillong for uploading in the Meghalaya Website.

By Order etc.,



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