

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

No. 13/2025 -State Tax (Rate)

Dated Shillong, the 17th September, 2025

No. ERTS (T) 3/2025/202 - 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. 21/2018-State Tax (Rate), dated the 26th July, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 309, dated the 7th August, 2018, namely:-

In the said notification, for the Table and the entries relating thereto, the following shall be substituted, namely:-

TABLE

S.No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	3406	Handcrafted candles	2.5%
2.	420222, 420229, 42023110, 42023190, 420232, 420239	Handbags including pouches and purses; jewellery box	2.5%
3.	4416, 4421 9990	Carved wood products, artware/decorative articles of wood (including inlay work, casks, barrel, vats)	2.5%
4.	4414	Wooden frames for painting, photographs, mirrors, etc.	2.5%
5.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work (including lathe and lacquer work, ambadi sisal craft)	2.5%
6.	45039090 450490	Artware of cork (including articles of sholapith)	2.5%
7.	4601 and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah [including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	2.5 %
8.	4802	Hand-made paper and paperboard	2.5 %
9.	4823	Articles made of paper mache	2.5%

10.	5607, 5609	Coir articles	2.5%
11.	5609 00 20, 5609 00 90	Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps	2.5%
12.	57	Handmade carpets and other handmade textile floor coverings(including namda/gabba)	2.5%
13.	5804 30 00	Handmade lace	2.5%
14.	5805	Hand-woven tapestries	2.5%
15.	5808 10	Hand-made braids and ornamental trimming in the piece	2.5%
16.	5810	Hand embroidered articles	2.5%
17.	6117,6214	Handmade/hand embroidered shawls	2.5%
18.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	2.5%
19.	68159990	Stone art ware, stone in lay work	2.5%
20.	69120010 69120020	Tableware and kitchen ware of clay and terracotta, other clay articles	2.5%
21.	69139000	Statuettes & other ornamental ceramic articles (incl. blue potteries)	2.5%
22.	70099200	Ornamental framed mirrors	2.5%
23.	701810	Bangles, beads and smallware	2.5%
24.	70189010	Glass statues [other than those of crystal]	2.5%
25.	70200090	Glass artware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	2.5%
26.	71131110	Silver filigree work	1.5%
27.	7117	Handmade imitation jewellery (including natural seeds, beads, jewellery, cardamom garland)	1.5%
28.	73269099	Artware of iron	2.5%
29.	741980	Artware of brass, copper/copper alloys, electroplated with nickel/silver	2.5%
30.	76169990	Aluminium artware	2.5%
31.	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimala bronze icons, dhokra jaali)	2.5%
32.	940510	Handcrafted lamps (including Panchloga lamp)	2.5%
33.	940150, 940380	Furniture of bamboo, rattan, and cane	2.5%
34.	9503	Dolls or other toys made of wood or metal or textile material (including wooden toys of Sawantwadi, Channapatna toys, Thanjavur doll)	2.5%
35.	9504	Ganjifa card	2.5%

36.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell, and other animal carving material	2.5%
37.	9602	Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac)	2.5%
38.	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.)	2.5%
39.	9703	Original sculptures and statuary, in metal, stone, or any other material	2.5%

2. This notification shall come into force on the 22nd day of September, 2025.

Sd/-
(*Sibhi Chakravarthy Sadhu, IAS*)
Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department
Dated Shillong, the 17th September, 2025

Memo No. ERTS (T) 3/2025/202-A

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. 21/2018-State Tax (Rate), dated the 26th July, 2018, was published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 309, dated the 7th August, 2018 and last amended vide Notification No. 20/2021- State Tax (Rate) dated the 28th December, 2021.