

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

**NOTIFICATION**

No.19/2025 -State Tax (Rate)

**Dated Shillong, the 31<sup>st</sup> December, 2025**

**No. ERTS (T) 3/2025/461-** In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government Excise, Registration, Taxation and Stamps Department, No. 9/2025 –State Tax, dated the 17<sup>th</sup> September, 2025, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 163, dated the 3<sup>rd</sup> October, 2025 namely: –

In the said notification, –

(a) in the Schedule II – 9%, after S. No. 4 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

“4A.	2403 19 21, 2403 19 29	Biris;”
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(b) in the Schedule III – 20%, after S. No. 13 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

“14.	2106 90 20	Pan masala;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves];
16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;
17.	2403 (other than 24031921, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; —homogenised or —reconstituted tobacco; tobacco extracts and essences[other than biris];
18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion;
19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion;”

(c) the Schedule VII – 14%, and the entries relating thereto shall be omitted.

2. This notification shall come into force from 1<sup>st</sup> day of February, 2026.

*Sd/-*

*(Pravin Bakshi, IAS)*

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

**Memo No. ERTS(T) 3/2025/461-A**

**Dated Shillong, the 31<sup>st</sup> December, 2025**

**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.,*

*Joint Secretary to the Govt. of Meghalaya  
Excise, Registration, Taxation & Stamps Department*

Note: The principal notification of the Government Excise, Registration, Taxation and Stamps Department, No. 9/2025 –State Tax, dated the 17<sup>th</sup> September, 2025 was published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 163, dated the 3<sup>rd</sup> October, 2025.