

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

**NOTIFICATION**

No.19/2025 -State Tax

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

**No. ERTS (T) 3/2025/462** - In exercise of the powers conferred by sub-section (5) of section 15 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government Excise, Registration, Taxation and Stamps Department, No. 49/2023 –State Tax, dated the 29<sup>th</sup> September, 2023, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 246, dated the 30<sup>th</sup> October, 2023 namely: –

In the said notification, after clause (iii), the following clause shall be inserted, namely: —

"(iv) supply of the following goods bearing the description specified in column (3), falling under the corresponding Chapter/ heading/ sub-heading/ tariff item specified in column (2), of the Table below, on which retail sale price is declared: -

**Table**

S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	2106 90 20	Pan masala
2.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
3.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
4.	2403	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences (other than biris)
5.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
6.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

**Explanation.** - For the purposes of this clause, —

- (a). "retail sale price" means the maximum price declared on goods at which such goods in packaged form may be sold to the ultimate consumer and includes all taxes, duties, surcharge or cess, by whatever name called;
- (b). where on the package of any specified goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price;
- (c). where the retail sale price declared on packages of any specified goods is altered to increase the retail sale price at any stage before, during, or after the supply, such altered retail sale price shall be deemed to be the retail sale price;
- (d). where different retail sale prices are declared on different packages for the sale of any specified goods above in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of

valuation of the specified goods intended to be sold in the area to which the retail sale price relates.

- (e). "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);
- (f). the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this clause."

2. This notification shall come into force on the 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) 3/2025/462-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. 49/2023 –State Tax, dated the 29<sup>th</sup> September, 2023 was published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 246, dated the 30<sup>th</sup> October, 2023.