

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

NOTIFICATION

No. 14/2022 -State Tax (Rate)

Dated Shillong, the 30th December, 2022

No. ERTS (T) 65/2017/Pt III/379 - In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No. ERTS (T) 65/2017/4, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 91, dated the 5th July, 2017, namely:-

In the said notification, in the Table, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|-------|---|--|-------------------------|-------------------------|
| " 3A. | 3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90 | Following essential oils other than those of citrus fruit namely: - (a) Of peppermint (<i>Mentha piperita</i>); (b) Of other mints : Spearmint oil (ex- <i>mentha spicata</i>), Water mint-oil (ex- <i>mentha aquatic</i>), Horsemint oil (ex- <i>mentha sylvestries</i>), Bergament oil (ex- <i>mentha citrate</i>), <i>Mentha arvensis</i> | Any unregistered person | Any registered person". |

2. This notification shall come into force with effect from the 1st day of January, 2023.

Sd/-

(E. Kharmalki)

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

Memo No. ERTS (T) 65/2017/Pt III/379-A

Dated Shillong, the 30th December, 2022.

Copy forwarded 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. P. S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
4. P. S. to Chief Secretary for favour of information of the Chief Secretary.
5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
6. Principal Accountant General (Audit), Meghalaya (Attention: CASS Section), Shillong-793001.
7. Accountant General (A & E), Meghalaya, Shillong-793001.

8. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department.
9. The Secretary to the Govt. of Meghalaya, ERTS Department.
10. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
11. All Administrative Departments.
12. All Heads of Department.
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.,



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

Note: - The principal notification No. ERTS (T) 65/2017/4, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 91, dated the 5th July, 2017 and was last amended by notification No. 10/2021-State Tax (Rate) dated the 30th September, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number 182, dated the 25th October, 2021.