

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

**NOTIFICATION**

**No. 3/2023 -State Tax (Rate)**

**Dated Shillong, the 28<sup>th</sup> February, 2023.**

**No. ERTS (T) 65/2017/Pt III/395** - 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 (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, Excise, Registration, Taxation and Stamps Department, No. ERTS (T) 65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 89, dated the 5<sup>th</sup> July, 2017, namely: -

In the said notification, -

- (i) in Schedule I –2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

- (ii) in Schedule II –6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“186A	8214	Pencil sharpeners”;

- (iii) in Schedule III –9%, against S. No. 302A, in column (3), at the end, the brackets and words “[otherthan pencil sharpeners]” shall be inserted.

2. This notification shall come into force on the 1<sup>st</sup> day of March, 2023.

*Sd/-  
(Sanjay Goyal)*

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

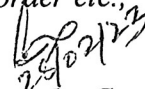
**Memo No. ERTS (T) 65/2017/Pt III/395–A**

**Dated Shillong, the 28<sup>th</sup> February, 2023.**

**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 Chief Secretary for favour of information of the Chief Secretary.

4. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
5. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
6. Accountant General (A & E), Meghalaya, Shillong-793001.
7. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
8. The Secretary to the Govt. of Meghalaya, ERTS Department.
9. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
10. All Administrative Departments.
11. All Heads of Department.
12. 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.
13. Assembly Secretariat.
14. 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) 65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 89, dated the 5<sup>th</sup> July, 2017 and was last amended by notification No. 12/2022 –State Tax (Rate) dated the 30<sup>th</sup> December, 2022 and published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 18, dated the 12<sup>th</sup> January, 2023.