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

NOTIFICATION

Dated Shillong, the 31st March, 2021

No. ERTS (T) 81/2014/Pt/27 supersession Government notification No ERTS(T)81/2014/Pt/24 dated 16.2.2021 and in exercise of the powers conferred by subsection(1) of Section 3 read with sub-section (2) of Section 3A of the Meghalaya (Sales of Petroleum products including Motor Spirit) Taxation Act, (Assam Act IX of 1956 as adapted and amended by Meghalaya), the Governor of Meghalaya is pleased to modify and revise the rate of tax on Goods specified in the table below and to further specify that the rate of tax and Pollution Surcharge as indicated below will come into force with effect from 00:00 hours of 1st April, 2021.

SCHEDULE

Sl. No.	Description	Rate of Tax under Section 3(1)	Pollution Surcharge under sub-section (2) of Section 3A
1.	Motor Spirit (except diesel oil and other internal combustion oils other than petrol).	20% or Rs. 15/- (Rupees fifteen) only per litre whichever is higher	Pollution Surcharge at 10 (ten) paise per litre
3.	Diesel oil and other internal combustion oils.	12% or Rs.9/- (Rupees nine) only per litre whichever is higher	Pollution Surcharge at 10 (ten) paise per litre

(S. A. Synrem)

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

Memo No. ERTS (T) 81/2014/Pt/27-A

Dated Shillong, the 31st March, 2021.

- Copy forwarded to:-
 - 1. P.S. to the Hon'ble Chief Minister, for information of the Hon'ble Chief Minister.
 - 2. P.S. to the Deputy Chief Minister, for information of the Deputy Chief Minister.
 - 3. P.S. to the Hon'ble Speaker, Meghalaya Legislative Assembly for information of the Hon'ble
 - 4. P.S. to the Minister i/c Taxation Department for information of the Minister.
 - 5. P.S. to the Leader of Opposition, Meghalaya Legislative Assembly for information of the Leader of the Opposition.
 - 6. P.S. to the Chief Secretary for information of the Chief Secretary.
 - 7. Additional Chief Secretary, Finance Department.
 - 8. Commissioner & Secretary, Law Department.
 - 9. Commissioner & Secretary, ERTS Department.
 - 10. Commissioner of Taxes, Meghalaya, Shillong.
 - 11. Principal Accountant General (Audit), Meghalaya, (Attention: CASS Section), Shillong-793001.
 - 12. Accountant General (A&E), Meghalaya, Shillong.
 - 13. Deputy Commissioners (All).
 - 14. Director of Printing & Stationery, Meghalaya, Shillong, for favour of publication in the next issue of the Meghalaya Gazette and to furnish this Department with 20 spare copies.
 - 15. Additional Commissioner of Taxes, Meghalaya, Shillong.
 - 16 NIC, Shillong for uploading in the Meghalaya Website.

Under Secretary to the Government of Meghalaya Excise, Registration, Taxation and Stamps Department