GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

No 20(Megh)/2022-State Tax

Dated Shillong, the 20th October, 2022

No. ERTS (T) 65/2017/Pt III/313 - In exercise of the powers conferred by sub-section (1) of Section 9 of the Meghalaya Goods and Services Tax, 2017, (Act 10 of 2017) the Government of Meghalaya on the recommendation of the Council, hereby notifies as under-

"Notwithstanding anything contained in the notification No. ERTS(T)65/2017/1 dated 29.6.2017, no State Tax shall be levied or collected in respect of supply of unintended waste generated during the production of fish meal (falling under heading 2301), except for fish oil, during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive)";

Provided that no refund shall be made of all such State Tax which has been collected, but which would not have been so collected, had this notification been in force at all material times.

Sd/-

(S.A. Synrem)

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

Memo No. ERTS (T) 65/2017/Pt III/313-A

Dated Shillong, the 20th October, 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/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.,

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