

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

**NOTIFICATION**  
**No. 13/2021 -State Tax (Rate)**

**Dated Shillong, the 27<sup>th</sup> October, 2021**

**No. ERTS (T) 65/2017/Pt I/407 -** In exercise of the powers conferred by sub-section (1) of section 9 and subsection (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 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 88, dated the 5<sup>th</sup> July, 2017, namely:-

In the said notification, -

- (a) in Scheduled II – 6% S. No. 243 and the entries relating thereto shall be omitted;
- (b) in Schedule III – 9%, against S. No. 452P, in column (3), the words “in respect of Information Technology software” shall be omitted.


*Sd/-*  
*(S. A. Synrem)*  
**Commissioner & Secretary to the Government of Meghalaya**  
**Excise, Registration, Taxation & Stamps Department**

**Memo No. ERTS (T) 65/2017/Pt I/407–A**

**Dated Shillong, the 27<sup>th</sup> October, 2021.**

**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**

Note: - The principal notification No. ERTS (T) 65/2017/1, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 88, dated the 5<sup>th</sup> July, 2017 and was last amended by notification No. 08/2021 – State Tax (Rate), dated the 30<sup>th</sup> September, 2021.