



# The Gazette of Meghalaya

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Shillong, Wednesday, February 7, 2018

18<sup>th</sup> Magha, 1939 (S. E.)

## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 25<sup>th</sup> January, 2018.

**No.ERTS(T) 65/2017/Pt/214.** - In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of Meghalaya, in the Excise, Registration, Taxation & Stamps Department No.ERTS(T)65/2017/11, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 98, dated the 5<sup>th</sup> July, 2017, namely;-

In the said notification,

(i) in the Table,-

(a) against serial number 3, in column (3), -

(A) in item (iv),-

(I) for sub-item (c), the following sub-item shall be substituted, namely: -

'(c) a civil structure or any other original works pertaining to the "In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban)";

(II) after sub-item (d), the following sub-items shall be inserted, namely: -

'(da) a civil structure or any other original works pertaining to the "Economically Weaker Section (EWS) houses" constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);

(db) a civil structure or any other original works pertaining to the "houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income

Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)" under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);';

(III) after sub-item (f), the following sub-items shall be inserted, namely: -

"(g) a building owned by an entity registered under section 12AA of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the midday meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.";

(B) in item (v),

(I) in sub-item (a), for the word "excluding", the word "including" shall be substituted;

(II) after sub-item (d), the following sub-item shall be inserted, namely: -

"(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;"

(C) for item (ix) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Meghalaya Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	6	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
		Provided that credit of input tax charged on goods and services has not been taken  [Please refer to <i>Explanation</i> no. (iv)].
	9	-";

(b) against serial number 9, in the entry in column (3), in item (v), for the words "natural gas", the words and brackets "natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel" shall be substituted;

(c) against serial number 10, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(ii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(iii) Rental services of transport vehicles with or without operators, other than (i) and (ii) above.	9	-";

(d) for serial number 16 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
"16	<b>Heading 9972</b>	(i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.	Nil	-
		(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number 3, at item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi). Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.	Nil	-
		(iii) Real estate services other than (i) and (ii) above.	9	-";

(e) against serial number 17, for item (vii) in column (3), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(vii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods.	-";

(f) in serial number 23, against item (i) in column (3), in condition 1 in column (5), after the words "supplying the service", the words and brackets ", other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)" shall be inserted;

(g) against serial number 23, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying Such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Meghalaya Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken  [Please refer to <i>Explanation</i> no. (iv)].
(iii) Support services other than (i) and (ii) above.	9	

(h) against serial number 24,-

(A) in the *Explanation* to item (i) in column (3), in clause (i), after sub-clause (g), the following sub-clause shall be inserted, namely:-

"(h) services by way of fumigation in a warehouse of agricultural produce.";

(B) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(ii) Service of exploration, mining or drilling of petroleum crude or natural gas or both.	6	-
(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.	9	-";

(i) for serial number 25 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"25	Heading 9987	(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Meghalaya Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
		(ii) Maintenance, repair and installation (except construction) services, other than (i) above.	9	-";

(j) against serial number 26, in column (3),-

(A) in item (i), after sub-item (e), the following sub-item shall be inserted, namely: -

“(ea) manufacture of leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) respectively;”;

(B) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(iii) Tailoring services.	2.5	-
(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ii), (iia) and (iii) above.	9	-";

(k) for serial number 32 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"32	Heading 9994	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6	-
		(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) above.	9	-";

(1) against serial number 34, in column (3),-

(A) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	9	-
(iiia) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, casinos, race club, any sporting event such as Indian Premier League and the like.	14	-";

(B) in item (vi), after the brackets and figures "(iii)", the brackets and figures "(iiia)," shall be inserted;

(ii) for paragraph 2, the following shall be substituted, namely: -

"2. In case of supply of service specified in column (3), in item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

*Explanation.* -For the purposes of this paragraph, "total amount" means the sum total of,-

- (a) consideration charged for aforesaid service; and
- (b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease."

**P. W. INGTY,**

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



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**PART-IIA**

**GOVERNMENT OF MEGHALAYA**

**EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT**

-----

**NOTIFICATION**

The 25<sup>th</sup> January, 2018.

**No.ERTS(T) 65/2017/Pt/215.** - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, in the Excise, Registration, Taxation & Stamps Department No.ERTS(T)65/2017/12, dated the 29<sup>th</sup> June, 2017, notified in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 99, dated the 5<sup>th</sup> July, 2017, namely:-

In the said notification, in the Table, -

- (a) against serial number 3, in the entry in column (3), after the words "a Governmental Authority" the words " or a Government Entity" shall be inserted;
- (b) after serial number 3 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"3A	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent, of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243 W of the Constitution.	Nil	Nil";

(c) against serial number 16, in the entry in column (3), for the words "one year", the words "three years" shall be substituted;

(d) after serial number 19 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"19A	Heading	Services by way of transportation	Nil	Nothing contained in this
	9965	of goods by an aircraft from customs station of clearance in India to a place outside India.		serial number shall apply after the 30 <sup>th</sup> day of September, 2018.
19B	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30 <sup>th</sup> day of September, 2018.";

(e) against serial number 22, in the entry in column (3), after item (b), the following item shall be inserted, namely: -

"(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.";

(f) after serial number 29 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"29A	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	Nil	Nil";

(g) against serial number 36, in the entry in column (3), in item (c), for the words "fifty thousand", the words "two lakhs" shall be substituted;

(h) after serial number 36 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"36A	Heading 9971 or Heading 9991	Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36.	Nil	Nil";

(i) after serial number 39 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"39A	Heading 9971	Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR).	Nil	Nil";

		<i>Explanation.</i> - For the purposes of this entry, the intermediary of financial services in IFSC is a person, - (i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or (ii) who is treated as a person resident outside India under the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or (iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or (iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.	
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(j) against serial number 45, in the entry in column (3),-

(i) in item (a), after sub-item (ii), the following sub-item shall be inserted, namely:-

"(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;"

(ii) in item (b), after sub-item (iii), the following sub-item shall be inserted, namely:-"(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;"

(iii) in item (c), after sub-item (ii), the following sub-item shall be inserted, namely:-

"(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.";

(k) after serial number 53 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"53A	Heading 9985	Services by way of fumigation in a warehouse of agricultural produce.	Nil	Nil";

(l) against serial number 54, in the entry in column (3), after item (g), the following item shall be inserted, namely:-

"(h) services by way of fumigation in a warehouse of agricultural produce.";

(m) against serial number 60, in the entry in column (3), the words "the Ministry of External Affairs," shall be omitted;

(n) after serial number 65 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"65A	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	Nil	Nil";

(o) against serial number 66, in the entry in column (3),-

(i) after item (a), the following item shall be inserted, namely:-

"(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;"

(ii) in item (b),-

(A) in sub-item (iv), the words "upto higher secondary" shall be omitted;

- (B) after sub-item (iv), the following sub-item shall be inserted, namely:-(v) supply of online educational journals or periodicals:";
- (C) in the proviso, for the word, brackets and letter "entry (b)", the words, brackets and letters "sub-items (i), (ii) and (iii) of item (b)" shall be substituted;
- (D) after the proviso, the following proviso shall be inserted, namely: -"Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-
- (i) pre-school education and education up to higher secondary school or equivalent; or
  - (ii) education as a part of an approved vocational education course.";
- (p) against serial number 77, in the entry in column (3), in item (c), for the words "five thousand", the words "seven thousand five hundred" shall be substituted;
- (q) against serial number 81, for the entry in column (3), the following entry shall be substituted, namely: -
- "Services by way of right to admission to-
- (a) circus, dance, or theatrical performance including drama or ballet;
  - (b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;
  - (c) recognised sporting event;
  - (d) planetarium,

where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than ₹ 500 per person."

**P. W. INGTY,**

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



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## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 25<sup>th</sup> January, 2018.

**No.ERTS(T) 65/2017/Pt/216.** - In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 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, in the Excise, Registration, Taxation & Stamps Department *vide* Notification No.ERTS(T)65/2017/13, dated the 29<sup>th</sup> June, 2017, notified in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 100, dated the 5<sup>th</sup> July, 2017, namely:-

In the said notification,-

(i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Meghalaya Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Meghalaya Goods and Services Tax Act, 2017.;"

in the Explanation, after clause (e), the following clause shall be inserted, namely: -

'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'

**P. W. INGTY,**

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



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## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

-----

### NOTIFICATION

The 25<sup>th</sup> January, 2018.

**No.ERTS(T) 65/2017/Pt/217.** - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby notifies the following classes of registered persons, namely :-

- (a) registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and
- (b) registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights,

as the registered persons in whose case the liability to pay State tax on supply of the said services, on the consideration received in the form of construction service referred to in clause (a) above and in the form of development rights referred to in clause (b) above, shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter).

**P. W. INGTY,**

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



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**PART-IIA**

**GOVERNMENT OF MEGHALAYA**

**EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT**

-----

**NOTIFICATION**

The 25<sup>th</sup> January, 2018.

**No.ERTS(T) 65/2017/Pt/220.**- In exercise of the powers conferred by sub-sections (1) and (3) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification No. ERTS(T)65/2017/2, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 89, dated the 5<sup>th</sup> July, 2017, namely:-

In the said notification, -

- (1) in the Schedule,
- (xiii) in Sl. No. 102, for the entry in column (3), the entry "Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]", shall be substituted;
- (xiv) for Sl. No. 102A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake";

- (xv) against Sl. No. 136A, in column (2), for the entry, the entry "7117" shall be substituted';
- (xvi) in Sl. No. 137, in column (3), after the words "used in agriculture, horticulture or forestry" the words, "other than ghamella", shall be added;

- (xvii) in Sl. No. 148, for the entry in column (3), for the entry against item number (v), the entry "Vibhuti", shall be substituted;
- (xviii) after Sl. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"151	Any chapter	"Parts for manufacture of hearing aids";
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2. The notification shall come into force on the 25<sup>th</sup> January, 2018.

**P. W. INGTY,**

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



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**PART-IIA**

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

-----

**NOTIFICATION**

The 25<sup>th</sup> January, 2018.

**No.ERTS(T) 65/2017/Pt/221.** - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the central tax on intra-state supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as are given in corresponding entry in column (2), from so much tax as specified in Schedule IV of Notification No. ERTS(T)65/2017/1, dated 29<sup>th</sup> June, 2017, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4), of the said Table, on the value that represent margin of the supplier, on supply of such goods.

**Table**

Sl. No.	Chapter, Heading, Subheading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more.  Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	9%

2.	8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	9%
3	8703	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. Explanation. - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	9%
4.	87	All Old and used Vehicles other than those mentioned from Sl. No. 1 to Sl. No.3	6%

*Explanation* -For the purposes of this notification, -

- (i) in case of a registered person who has claimed depreciation under section 32 of the Income-Tax Act, 1961(43 of 1961) on the said goods, the value that represents the margin of the supplier shall be the difference between the consideration received for supply of such goods and the depreciated value of such goods on the date of supply, and where the margin of such supply is negative, it shall be ignored; and
  - (ii) in any other case, the value that represents the margin of supplier shall be, the difference between the selling price and the purchase price and where such margin is negative, it shall be ignored.
2. This notification shall not apply, if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Meghalaya Goods and Services Tax Act, 2017, CENVAT as defined in CENVAT Credit Rules, 2004 or the input tax credit of Value Added Tax or any other taxes paid, on such goods.
  3. This notification shall come into force with effect from the 25th January, 2018.

**P. W. INGTY,**

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



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## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 25<sup>th</sup> January, 2018.

**No.ERTS(T) 65/2017/Pt/222.** - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as "the said Act") read with sub-section (3) of section 11 of the said Act, the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, makes the following amendments in the notification of the Government of Meghalaya No.ERTS(T)65/2017/45, dated the 15<sup>th</sup> November, 2017, published in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 247, dated the 30<sup>th</sup> November, 2017, namely:-

In the said notification, -

- (1) in the Table, -
  - (a) against serial number 1, -
    - (i) in column (2), for the entry, the following entry shall be substituted, namely: -

"Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital";
    - (ii) in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted;
  - (b) against serial numbers 2 and 4, in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted.
- (2) after the Table, the existing *Explanation* shall be numbered as *Explanation* 1 thereof and after *Explanation* 1 as so numbered, the following *Explanation* shall be inserted, namely: -

"*Explanation* 2. - For the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23<sup>rd</sup> July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 303(E), dated the 23<sup>rd</sup> July, 1996 and is applicable with effect from the 15<sup>th</sup> November, 2017."

**P. W. INGTY,**

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



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**PART-IIA**

**GOVERNMENT OF MEGHALAYA**

**EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT**

-----

**NOTIFICATION**

The 25<sup>th</sup> January, 2018.

**No.ERTS(T) 65/2017Pt/219.** - In exercise of the powers conferred by sub-section (1) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Meghalaya, in the Excise, Registration, Taxation & Stamps Department No.ERTS(T)65/2017/1, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 88, dated the 5<sup>th</sup> July, 2017, namely:-

In the said notification, - (A) in Schedule I - 2.5%,

- (i) after Sl. No. 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"76A	13	Tamarind kernel powder";
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- (ii) after Sl. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	1404 or 3305	Mehendi paste in cones";
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- (iii) after Sl. No. 103A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"103B	2302	Rice bran (other than de-oiled rice bran)";
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- (iv) in Sl. No. 165, in column (3), the words, "to household domestic consumers or", shall be omitted;

- (v) after Sl. No. 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"165A	2711 12 00 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers";
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- (vi) in Sl. No. 198A, for the entry in column (3), the entry "Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork", shall be substituted;
- (vii) in Sl. No. 219A, for the entry in column (3), the entry "Corduroy fabrics, velvet fabrics", shall be substituted;
- (viii) in Sl. No. 224A, for the entry in column (2), the entry "6309 or 6310", shall be substituted;
- (ix) after Sl. No. 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"243A	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and pay loads";
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- (B) in Schedule II - 6%, -
- (i) after Sl. No. 32A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

"32AA	1704	Sugar boiled confectionery";
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- (ii) after Sl. No. 46A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

"46B	2201	Drinking water packed in 20 litres bottles";
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- (iii) in Sl. No. 56, for the entry in column (2), the entry "28 or 38", shall be substituted;
- (iv) after Sl. No. 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"57B	2809	Fertilizer grade phosphoric acid";
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- (v) in Sl. No. 59, for the entry in column (2), the entry "29 or 3808 93", shall be substituted;
- (vi) after Sl. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	3808	The following Bio-pesticides, namely – 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodopteralitura 11 Neem based pesticides 12 Cymbopogon
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- (vii) after Sl. No. 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"80A	3826	Bio-diesel";
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(viii) for S. No. 99A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"99A	4418	Bamboo wood building joinery"
99B	4419	Tableware and Kitchenware of wood";

(ix) Sl. No. 103 and the entries relating thereto shall be omitted;

(x) Sl. No. 104 and the entries relating thereto shall be omitted;

(xi) in Sl. No. 133, in column (3), after the words, "Absorbent cotton wool", the words and brackets, "[except cigarette filter rods]", shall be added;

(xii) in Sl. No. 147, for the entry in column (3), the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806", shall be substituted;

(xiii) after Sl. No. 195A, and entries relating thereto the following serial number and the entries shall be inserted, namely:-

"195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers";
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(C) in Schedule III - 9%, -

(i) in Sl. No. 3, in column (3), after the words "derived from vegetable products" the words and brackets, "[other than tamarind kernel powder]", shall be added;

(ii) in Sl. No. 12, in column (3), for the words "groundnut sweets and gajak", the words "groundnut sweets, gajak and sugar boiled confectionery", shall be substituted;

(iii) in Sl. No. 24, in column (3), after the words, "matter nor flavoured", the words, "[other than Drinking water packed in 20 litres bottles]" shall be added;

(iv) in Sl. No. 39, in column (3), after the words, "other Rate Schedules for goods", the words, "including Fertilizer grade Phosphoric acid", shall be added;

(v) in Sl. No. 59, for the entry in column (3), the entry "Preparations for use on the hair [except Mehendi pase in Cones], shall be substituted;

(vi) in Sl. No. 87, in column (3), after the words, "and similar products", the words, figure and brackets, "[other than bio-pesticides mentioned against S. No. 78A of schedule -II]" shall be added;

(vii) Sl. No. 99, and the entries relating thereto, shall be omitted;

(viii) in Sl. No. 137F, in column (3), after the words, "shingles and shakes", the words, "[other than bamboo wood building joinery]" shall be added;

(ix) after Sl. No. 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"163A	56012200	Cigarette Filter rods";
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(x) for Sl. No. 236A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"236A	7323 9410	Ghamella
236B	7324	Sanitary ware and parts thereof, of iron and steel";

(xi) in Sl. No. 325, for the entry in column (3), the entry "Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]" shall be substituted;

(xii) after Sl. No. 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"399A	8702	Buses for use in public transport which exclusively run on Bio-fuels"
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(D) in Schedule-IV-14%, -

(i) in Sl. No. 164, for the entry in column (3), the entry "Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]" shall be substituted;

(ii) after Sl. No. 228, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club"
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(E) in Schedule-V-1.5%,-

(i) Sl. No. 2, and the entries relating thereto, shall be omitted;

(ii) in Sl. No. 3, for the entry in column (3), the entry "Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]" shall be substituted;

(iii) in Sl. No. 4, for the entry in column (3), the entry "Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]" shall be substituted;

(iv) against Sl. No. 13, in column (3), the words and symbols, "[other than bangles of lac/shellac]" shall be omitted;

(v) against Sl. No. 17, in column (3), for the entry, the entry "Imitation jewellery [other than bangles of lac/shellac]" shall be substituted.

(F) in Schedule-VI - 0.125%, -

(i) in Sl. No. 1, for the entry in column (3), the entry, "All goods" shall be substituted;

(ii) in Sl. No. 2, for the entry in column (3), the entry, "Semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;

(iii) after Sl. No. 2, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)"
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(iv) in Sl. No. 3, for the entry in column (3), the entry, "Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;

(v) after Sl. No. 3, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"4	7104	Synthetic or reconstructed precious stones"
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2. The notification shall come into force on the 25<sup>th</sup> January, 2018.

**P. W. INGTY,**

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



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## PART-IIA

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EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 25<sup>th</sup> January, 2018.

**No.ERTS(T) 65/2017/Pt/218.** - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services by way of grant of license or lease to explore or mine petroleum crude or natural gas or both, from so much of the State tax as is leviable on the consideration paid to the Central Government in the form of Central Government's share of profit petroleum as defined in the contract entered into by the Central Government in this behalf.

**P. W. INGTY,**

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



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## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 1<sup>st</sup> February, 2018.

### CORRIGENDUM

**No.ERTS (T) 65/2017/Pt/248.** - In the notification No. 6 of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department issued *vide* No.ERTS(T)65/2017/Pt/219, dated the 25<sup>th</sup> January, 2018.

- (i) at page 7, in line 3, for "substituted" *read* "inserted";
- (ii) at page 7, in line 6, for "substituted" *read* "inserted".

**P. W. INGTY,**

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