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The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 145 **Shillong, Wednesday, August 26, 2026** **4th Bhadra, 1948 (S. E.)**

PART-V

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 26th August, 2026.

No.LB.106/LA/2026/3. – The Meghalaya Value Added Tax (Amendment) Bill, 2026 introduced in the Meghalaya Legislative Assembly on the 26th August, 2026 together with the statement of objects and Reasons is published under Rule 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

THE MEGHALAYA VALUE ADDED TAX (AMENDMENT) BILL, 2026

A

BILL

further to amend the Meghalaya Value Added Tax Act, 2003 (Meghalaya Act No. 2 of 2005).

Be it enacted by the Legislature of the State of Meghalaya in the Seventy-seventh Year of the Republic of India as follows :-

1. Short title commencement

(1) This Act may be called the **Meghalaya Value Added Tax (Second Amendment) Act, 2026.**

(2) It shall come into force from the date of its publication in the Official Gazette.

2. Amendment of Section 44

Section 44 of the Meghalaya Value Added Tax Act, 2003 (Meghalaya Act No. 2 of 2005), herein after referred to as the principal Act, shall be omitted.

3. Amendment of Schedule V

Schedule V of the principal Act shall be omitted.

4. Savings

1. Notwithstanding the omission of section 44 of the principal Act, it shall not affect,

a) The previous operation of the said section so omitted or anything duly done or suffered thereunder; or

b) Any right, privilege, obligation or liability acquired, accrued or incurred under the said section so omitted; or

c) Any penalty, or punishment incurred in respect of any offences committed against the section so omitted; or

d) Any investigation or remedy in respect of any such penalty, or punishment; or

e) Any proceeding, investigation or remedy in respect of any such penalty or punishment as aforesaid, and any such proceeding or remedy may be instituted, continued or enforced, and any such penalty may be imposed as if that section had not been omitted.

2. Notwithstanding such omission, anything done on any action taken under the said provision shall be deemed to have been done or taken the corresponding provisions of this Act.

STATEMENT OF OBJECTS AND REASONS

Under the proposed framework for subsuming Value Added Tax (VAT) into the Excise Duty regime, the administration of tax on alcoholic liquor for human consumption, including registration, assessment, scrutiny, appeals, recovery and all other incidental tax administration functions, shall be vested in the Excise Department. Consequently, the continued levy and administration of VAT under the Meghalaya Value Added Tax Act, 2003 would result in duplication of tax administration and compliance requirements. The proposed measure seeks to establish a unified taxation framework under the Excise Department, thereby streamlining tax administration, improving regulatory efficiency, reducing compliance burden and facilitating more effective revenue administration.

The Bill, therefore, seeks to omit Section 44 and Schedule V of the Meghalaya Value Added Tax Act, 2003. The goods specified in Schedule V, other than alcoholic liquor for human consumption and rectified spirit used for the manufacture of alcoholic liquor for human consumption, have already been subsumed under the Goods and Services Tax regime. With the proposed subsuming of Value Added Tax on alcoholic liquor for human consumption under the Excise Duty regime, Section 44 and Schedule V have become redundant and are no longer required. Accordingly, the Bill seeks to remove the statutory provisions relating to the levy of Value Added Tax on alcoholic liquor for human consumption and to facilitate a unified taxation framework under the Excise Department. The proposed measure is intended to streamline tax administration, improve regulatory efficiency, reduce compliance burden and ensure more effective revenue administration.

Accordingly, the proposed amendment is placed for approval.

METBAH LYNGDOH,
Minister,
I/C Power Water Resources, Taxation
& Textile Department, Meghalaya.

Secretary
Meghalaya Legislative Assembly
Shillong.

FINANCIAL MEMORANDUM

The proposed amendment does not involve any financial expenditure from the Consolidated Fund of the State.

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GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 26th August, 2026.

No.LB.105/LA/2026/3. – The Meghalaya Goods and Services Tax (Amendment) Bill, 2026 introduced in the Meghalaya Legislative Assembly on the 26th August, 2026 together with the statement of objects and Reasons is published under Rule 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

THE MEGHALAYA GOODS AND SERVICES TAX (AMENDMENT) BILL, 2026

A

BILL

further to amend the Meghalaya Goods and Services Tax Act, 2017 (Meghalaya Act No. 10 of 2017).

Be it enacted by the Legislature of the State of Meghalaya in the Seventy-seventh Year of the Republic of India as follows:-

Short title and commencement.

1 (1) This Act may be called the Meghalaya Goods and Services Tax (Amendment) Act, 2026.

(2) It shall come into force on such date as the State Government may, by notification in the official Gazette appoint.

Amendment of Section 15.

2 In the principal Act, clause (b) of sub-section (3) of Section 15 shall be substituted by the following clause, namely:-

"(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.".

Amendment of Section 34.

3 In Section 34 of the principal Act, in sub-section (1), after the words "both supplied are found to be deficient", the words, brackets, letter and figures "or where a discount referred to in clause (b) of sub-section (3) of section 15 is given" shall be inserted.

Amendment of Section 54.

4 In Section 54 of the principal Act,-

(a) in sub-section (6), after the words "export *of* goods or services or both", the words, brackets and figures "or of unutilized input tax credit allowed under clause (ii) of the first proviso to sub-section (3)" shall be inserted;

(b) in sub-section (14), after the words, brackets and figures "sub-section (5) or sub-section (6)", the words", other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax," shall be inserted.

Amendment of Section 101A.

5 In Section 101A of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:-

'(1A) Notwithstanding anything contained in sub-section (1), till the National Appellate Authority is constituted under that sub-section, the Government, may on the recommendations of the Council, by notification, empower any existing Authority constituted under any law for the time being in force to hear appeals made under section 101B and in such case,-

(a) the provisions of sub-sections (2) to (13) shall not apply; and

(b) any reference to the National Appellate Authority under this Chapter shall be construed as a reference to such Authority.

Explanation.- For the purposes of this sub-section, the expression "existing Authority" shall include a Tribunal.'.

STATEMENT OF OBJECT AND REASONS

Whereas the Central Government acting on the recommendation of the Goods and Services Tax Council, had amended the Central Goods and Services Tax Act, 2017 *vide* the Finance Act (No. 4) of 2026, all the States and Union Territories with legislature are required to amend their respective State or Union Territory Goods and Services Tax Act to enable simultaneous and uniform implementation of the amended provisions and the Meghalaya Goods and Services Tax Act, 2017 (Act No.10 of 2017), requires to be amended based on the recommendations of the GST Council.

Hence, the Bill.

METBAH LYNGDOH,
Minister In-charge,
Taxation Department.

MALTHUS S. SANGMA,
Secreatary,
Meghalaya Legislative Assembly

FINANCIAL MEMORANDUM

The provisions of this Bill when enacted and enforced will be administered by the staff of the Taxation Department and no additional expenditure will be necessary for the purpose.

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