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

**ORDERS BY THE GOVERNOR**

**NOTIFICATION**

*Dated Shillong the 18<sup>th</sup> Mar, 2015*

No. **ERTS(T)5/2010/203** - In supersession of this Department's Notification No. ERTS(T) 5/2010/107, dated 9<sup>th</sup> January, 2014 and in exercise of the powers conferred by sub-section (1) of Section 112 of the Meghalaya Value Added Tax Act, 2003 (Act No. 2 of 2005) as amended, the State Government is pleased to make further amendment in Schedule I and V of the Act, namely :-

1. **Amendment of Schedule I.** - In Schedule I to the Meghalaya Value Added Tax Act, 2003 as amended (hereinafter referred to as the principal Act), in SL. 39, the words 'unmanufactured tobacco' shall be omitted.

2. **Amendment of Schedule V.** - In Schedule V to the principal Act, for SL. No. 6 the following shall be substituted, namely -

Sl. No.	Description of goods	Rate of tax
6.	i) Cigarette, cheroots, cigar, bidi, smoking mixture.	27%
	ii) Tobacco and tobacco products including scented tobacco, zarda, sada, khaini, tobacco mixed pan masala and raw and unmanufactured tobacco but excluding items mentioned in clause (i) above.	20%

**J. Lyngdoh**

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

**Memo No. ERTS (T) 5/2010/203-A**

**Dated Shillong the 18<sup>th</sup> Mar, 2015.**

Copy to :-

1. P.S. to Chief Minister for information of Chief Minister.
2. P.S. to Chief Secretary for information of Chief Secretary.
3. The Commissioner of Taxes, Meghalaya, Shillong.
4. The Director, Printing & Stationery, Meghalaya, Shillong with a request to cause publication of the above Notification in the Gazette of Meghalaya Extra Ordinary issue and furnishing the Department with 500 spare copies.
5. The Deputy Commissioner of Taxes, Meghalaya, Shillong.
6. The Assistant Commissioner of Taxes, Meghalaya, Shillong.
7. The Superintendent of Taxes, Circle - I, II, III, IV, V, VI, VII, VIII, Jowai, Khliehriat, Nongstoin, Nongpoh, Tura - I, II, Williamnagar, Enforcement Branch Shillong/ Tura & Bymihat Taxation Checkgate.
8. Cabinet Affair Department for information with reference to Agenda Item No. 23/2005
9. Guard File.

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18/3/2015

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