# GOVERNMENT OF MEGHALAYA
# EXCISE: REGISTRATION: TAXATION AND STAMPS DEPARTMENT
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## ORDERS BY THE GOVERNOR

## NOTIFICATION

*Dated Shillong, the 12th May, 2011.*

*No. ERTS(T) 12/2010/51* - In supersession of this Department's Notification No. ERTS (T) 12/2010/49, dt. 26th April, 2011 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 the following amendments in schedule II of the said Act with retrospective effect from 7.12.2010.

1. In the Schedule II of the Meghalaya Value Added Tax Act in serial number 139 the words "139-All items other than items covered by Schedule I and Schedule V procured by CSD or unit run canteens (whichever is applicable from outside the State and sold within the State" shall be inserted.
2. In the Schedule II of the Meghalaya Value Added Tax Act after serial 142, a new serial No. 143 with entries thereto shall be inserted as below :-
   "143-cashew nut" (both processed and unprocessed).
3. In the Schedule II of the Meghalaya Value Added Tax Act after serial 143, a new serial No. 144 with entries thereto shall be inserted as below :-
   "144 – Indigenous handmade soap".
4. In the Schedule II of the Meghalaya Value Added Tax Act in serial number 32 the word "Declared goods" as specified in Section 15 (a) of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) if such goods are not mentioned in this Schedule or any other Schedule shall be omitted and declared goods will remain taxable @ 4%.

*J. Lyngdoh*
*Commissioner & Secretary to the Govt. of Meghalaya,*
*Excise, Registration, Taxation & Stamps Department.*

*Memo No. ERTS(T) 12/2010/51-A,* *Dated Shillong the 12th May, 2011.*

Copy forwarded to :-

1. The Commissioner of Taxes, Meghalaya, Shillong.
2. 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 the department with 500 spare copies.
3. All Superintendent of Taxes, Circle-I / II / III / IV / V / VI / VII/ VIII / Jowai / Khliehriat / Nongstoin / Nongpoh /Tura / Tura Circle-II/ Williamnagar /Enforcement Branch Shillong, Tura /Byrnihat Taxation Checkgate.
4. Cabinet Affairs Department for information with reference to agenda item number.

*By order etc.,*
12/5/2011

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

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