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**GOVERNMENT OF MEGHALAYA**  
**EXCISE: REGISTRATION: TAXATION AND STAMPS DEPARTMENT**

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**NOTIFICATION**

**Dated Shillong, the 21<sup>st</sup> July, 2011.**

**No. ERTS (T) 23/2006/Pt/7** - In exercise of the powers conferred by sub-section (1) and Section (2) of Section 43 of the Meghalaya Value Added Tax Act, 2003 (Act No. 2 of 2005) as amended, the State Government hereby notifies that the sales of the following goods in the Border Haats by the vendors who are residents of the area within 5(five) Km. radius from the location of Border haats are exempted from payment of taxes :-

- (1) Goods which have been exempted under Schedule I of the list of exempted goods as provided under Section 8 (1) (a) of the Meghalaya Value Added Tax Act and
- (2) (i) Food items locally made, spices locally produced;  
(ii) Minor local forest produce eg. Bamboo, bamboo grass and bamboo stick but excluding timber;  
(iii) Products of local cottage industries like Gamcha, Lungi etc.  
(iv) Locally produced Garments, melamine products, processed food items, fruit juice etc.

This notification shall come into force with immediate effect.

Sd/-

B.K. Dev Varma

Additional Chief Secretary to the Govt. of Meghalaya,  
I/c.Excise, Registration, Taxation & Stamps Department.

Memo No. ERTS (T) 23/2006/Pt/7-A,

Dated Shillong, the 21<sup>st</sup> July 2011.

Copy to :-

1. P.S. to Chief Minister (Taxation), Government of Meghalaya.
2. P.S. to Chief Secretary, Government of Meghalaya.
3. Principal Secretary, Political Department, Government of Meghalaya.
4. Commissioner & Secretary, Industries Department, Govt. of Meghalaya.
- ✓ 5. Commissioner of Taxes, Govt. of Meghalaya.
6. All Deputy Commissioners.
7. Director, Printing & Stationery, Govt. of Meghalaya, for publication in the next Gazette.

By order etc.,

  
21/7/2011

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

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22/7/11.