

Schedule – II

[see section 5 (10)

(No. ERTS (T) 12/2010/30 dt. 7/12/2010. The Government of Meghalaya in Exercise of powers conferred be Section 5 of VAT Act 2003 revise the rate of tax as appeared in Schedule II as follows.)

Sl. No.	Description	Rate of tax (paise in the rupee)	
1	Agricultural implements, not operated manually or not driven by animal, sprayers and drip irrigation equipments including their parts and accessories.(ERTS(T) 41/94/PT VII/325 dt.26/09/2005)	5	
2	All equipments for communications such as private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X) etc.	5	
3	All intangible goods like copyright, patent, replenishment license	5	
4	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles.	5	
5	All types of yarn other than cotton and silk yarn in hank and sewing thread.	5	
6	Aluminium utensils and enamelled utensils	5	
7	Areca nut powder and betel nut.	5	
8	Article made of rolled gold and imitation gold.	5	
9	Artificial silk yarn, polyester fibre yarn, and staple fibre yarn.	5	
10	Bamboo and Bamboo matting.	5	
11	Bagasse.	5	
12	Basic chromium sulphate, sodium bi-chromate, bleach liquid.	5	
13	Bearings.	5	
14	Beedi leaves.	5	
15	Beltings.	5	
16	Bicycles, tricycles, cycles rickshaws and parts there of including tyres	5	
17	Bitumen.	5	
18	Bone meal, bones of animals, birds, reptiles and fishes.	5	
19	Khandsari.	5	
20	Broom and broom sticks.	5	
21	Bulk drugs.	5	
22	Capital goods.	5	
23	Casia Bark.	5	
24	All metal castings.	5	
25	Clay including fine china clay and ball clay.	5	
26	Centrifugal and monobloc, submersible pumps and parts thereof.	5	
27	Coffee beans and seeds, cocoa pod, green tea leaf and chicory.	5	
28	Chemical, fertilizers and micro nutrients, also plant growth promoters and regulators, herbicides and rodenticides etc, pesticides, weedicides and insecticides.	5	
29	Coir and coir products excluding coir mattresses.	5	
30	Cotton and cotton waste.	5	
31	Crucibles.	5	

32	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 enhanced the rate of tax from 4% to 5% vide letter No.28013/1/2011-SO(ST) dt. 11 th April, 2011. Government of India, Ministry of Finance, Department of Revenue. [LPG (domestic) included under the list of declared goods vide Finance Act No.21 of 2006 dt. 18.4.2006 and effective w.e.f.1.4.2006]	5	Except LPG (domestic) brought under schedule I vide notification no. ERTS(T) 39/2008/150 dated 1st August 2011.
33	Dyes, that is to say (i) Acid dyes (ii) Alizarine dyes (iii) Bases (iv) Basic dyes (v) Direct dyes (vi) Naphthols (vii) Nylon dyes (viii) Optical whitening agents (ix) Plastic dyes (x) Reactive dyes (xi) Sulphur dyes (xii) Vat dyes (xiii) All other dyes not specified elsewhere in the schedule.	5	
34	Edible oil, oil cake.	5	
35	Electrodes.	5	
36	Exercise books, graph book and laboratory note book.	5	
37	Embroidery or zari articles, that is to say – (i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota; (viii) sitara; (ix) naqsi; (x) kora; (xi) glass bead; (xii) badia; (xiii) gizal; (xiv) embroidery machines; (xv) embroidery needles.	5	
38	Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc and extorsions of those.	5	
39	Fibres of all types and fibre waste.	5	
40	Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker.	5	
41	Fried grams.	5	
42	Gur, jaggery and edible variety of rub gur.	5	
43	Hand pump and spare parts.	5	
44	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.	5	
45	Hose pipes and fittings thereof.	5	
46	Hosiery goods.	5	
47	Ice.	5	
48	Incense sticks commonly known as agarbati, dhupkhati or dhupbati.	5	
49	Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres).	5	
50	IT products including computers, telephone, cell phone, DVD, and CD and parts thereof as listed in schedule II A.	5	
51	Industrial inputs and packing materials as listed in schedule II B.	5	
52	Kerosene sold through PDS. (Deleted vide order no. ERTS(T)39/2008/150 dt. 1.8.2011)		
53	Knitting wool.	5	
54	Lime, limestone, products of lime dolomite and other white washing materials not elsewhere mentioned in this schedule or in any other schedule.	5	
55	Lignite.	5	
56	Linear alkyl benzene, L.A.B Sulphonic Acid, Alfa Oelfin Sulphonate.	5	
57	Medicines and drugs. (Deleted but added at Sl. 5 of Schedule		

	V vide ERTS(T) 39/2005/PT/11. dt.13/05/2005 W.e.f. 01/05/2005). Medicine and drugs is deleted from Schedule II w.e.f. 7/12/2010, vide letter No. ERTS (T) 12/2010/50. Dt. 26/04/2011.		
58	Metals, alloys, metal powders including metal paste of all types and grades and metal scraps other than those falling under 'Declared Goods'.	5	
59	Newars.	5	
60	Napa slabs (Rough Flooring stones) and shahabad stones.	5	
61	Ores and minerals.	5	
62	Palm fatty acid.	5	
63	Paper, paper board and newsprint..	5	
64	Paraffin wax of all grade standards other than food grade standard including standard wax and match wax, slack wax.	5	
65	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes including fittings.	5	
66	Plastic footwear, Hawaii chappals and straps thereof.	5	
67	Plastic granules, plastic powder and master batches.	5	
68	Plaster of paris.	5	
69	Printed materials including diary and calendar.	5	
70	Printing ink excluding toner and cartridges.	5	
71	Cottage cheese.	5	
72	Pulp of bamboo, wood and paper.	5	
73	Rail coaches, engines, wagons and parts thereof.	5	
74	Raw hide and skin.	5	
75	Raw jute.	5	
76	Readymade garments.	5	
77	Renewable energy devices and spare parts.	5	
78	Safety matches.	5	
79	Oil seeds.	5	
80	Sewing machines its parts and accessories.	5	
81	Ship and other water vessels.	5	
82	Silk fabrics excluding handloom silk unless covered by AED.	5	
83	Skimmed milk powder and UHT milk.	5	
84	Solvent oils other than organic solvent oil.	5	
85	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies.	5	
86	Sports goods excluding apparels and footwear.	5	
87	Starch.	5	
88	Tamarind, seed and powder.	5	
89	Tezpatta.	5	
90	Tractors, harvesters and attachment and parts thereof including tyres.	5	
91	Transmission towers.	5	
92	Umbrella except garden umbrella.	5	
93	Vanaspati (Hydro generated Vegetable oil).	5	
94	Vegetable oil including gingli oil and bran oil.	5	
95	Veneers.	5	
96	Writing instruments, geometry boxes, colour boxes, crayons and pencil sharpeners.	5	
97	Aluminium conductor steel reinforced (A.C.S.R).	5	
98	Stainless steel sheets.	5	
99	All utensils including pressure cookers/pans except utensils	5	

	made of precious metals.		
100	Non mechanized boats used by fisherman for fishing.	5	
101	Refractory monolithic.	5	
102	Candles.	5	
103	Wooden crates.	5	
104	Nuts, bolts, screws and fasteners.	5	
105	Works contract which are in the nature of printing works.	5	
106	Toys excluding electronic toys.	5	
107	Honey.	5	
108	Cups and glasses of paper and plastics.	5	
109	Insulators.	5	
110	Combs.	5	
111	All processed fruits, vegetables etc including fruits jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice whether in sealed containers or otherwise.	5	
112	Buckets made of iron and steel, aluminium, plastic or other materials (except precious materials).	5	
113	Coal tar.	5	
114	Computer stationery.	5	
115	Writing ink.	5	
116	Tools.	5	
117	Khattha.	5	
118	Rice bran.	5	
119	Animal hair.	5	
120	Bio mass briquettes.	5	
121	River sand and grit.	5	
122	Wet dates.	5	
123	Khoya / khoa.	5	
124	Porridge.	5	
125	Processed meat, poultry and fish.	5	
126	Imitation jewellery.	5	
127	Feeding bottles, nipples.	5	
128	Kerosene lamp/ lantern, petromax, glass chimney.	5	
129	Hing (Asafoetida).	5	
130	Fly ash.	5	
131	Bed sheet, pillow cover and other made ups.	5	
132	Spectacles, parts and components thereof, contact lens and lens cleaner.	5	
133	Onion.	5	
134	All other goods of local importance not included in schedule I.	5	
135	Medical equipments/ devices and implants.	5	
136	Pre-used cars.	5	
137	Textile made-ups like bedsheets, towels, handkerchiefs, table cloth, blankets, napkins etc.	5	
138	Tools used as industrial inputs.	5	
139	All items other than items covered by Schedule I and Scheduled V procured by CSD or Unit Run Canteens (Whichever is applicable from outside the State and sold within the State)	5	
140	Cement produced by Mawmluh Cherra Cements Ltd. and sold in Meghalaya.	5	
141	Earth Moving Machinery including Cranes/ Bull dozers/dumpers/road rollers, tippers and excavators and parts	5	

	and accessories thereof		
142	Biscuits (Branded and unbranded).	5	
143	Cashew nut (both processed and unprocessed).		
144	Indigenous handmade soap (w.e.f. 26 th April, 2011)	5	
145	Bamboo based products, namely:- Treated bamboo poles, bamboo silvers, bamboo strips, bamboo sticks, flatten bamboos, bamboo dust, bamboo charcoal, bamboo vinegar, bamboo active carbon, bamboo based boards/panels/lumber/beans and other engineered bamboo, bamboo veneers, bamboo blinds, bamboo mats, paper impregnated bamboo boards, bamboo composited, bamboo furniture, bamboo shoots of different kinds and products, bamboo ready to use housing, gazebos, bamboo juices, bamboo fibre, bamboo rhizomes handicrafts products and other daily used bamboo products such as bamboo spoons, ice cream sticks, match sticks, chop sticks, tooth picks, toys, brooms, pencil, bamboo utilities, like, basket, table lamp stand, magazine rack, tray, candle stand, dhoop stand, pen stand and photo frame.(w.e.f. 15 July, 2011)	5	