



The Gazette of Meghalaya
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No. 6

Shillong, Tuesday, January 20, 2026

30th Pausha, 1947 (S. E.)

PART-IIA
GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2025.

No.ERTS (T) 3/2025/461. - In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government Excise, Registration, Taxation and Stamps Department, No. 9/2025 - State Tax, dated the 17th September, 2025, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 163, dated the 3rd October, 2025 namely:-

In the said notification, -

- (a) in the Schedule II - 9%, after S. No. 4 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:-

"4A.	2403 19 21, 2403 19 29	Biris;"
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- (b) in the Schedule III - 20%, after S. No. 13 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:-

"14.	2106 90 20	Panmasala;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves];
16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;
17.	2403 (other than 24031921, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; — homogenised or — reconstituted tobacco; tobacco extracts and essences [other than biris];

18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion;
19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion;"

(c) the Schedule VII - 14%, and the entries relating thereto shall be omitted.

2. This notification shall come into force from 1st day of February, 2026.

PRAVIN BAKSHI,

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



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PART-IIA
GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2025.

No.ERTS(T) 3/2025/462. - In exercise of the powers conferred by sub-section (5) of section 15 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government Excise, Registration, Taxation and Stamps Department, No. 49/2023 - State Tax, dated the 29th September, 2023, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 246, dated the 30th October, 2023 namely:-

In the said notification, after clause (iii), the following clause shall be inserted, namely: —

"(iv) supply of the following goods bearing the description specified in column (3), falling under the corresponding Chapter/heading/sub-heading/tariff item specified in column (2), of the Table below, on which retail sale price is declared:-

Table

Sl. No.	Chapter/Heading/ Sub-heading/Tariff item	Description of Goods
(1)	(2)	(3)
1.	2106 90 20	Pan masala
2.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves].
3.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.
4.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (other than biris).
5.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion.
6.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion.

Explanation. - For the purposes of this clause, —

- (a) "retail sale price" means the maximum price declared on goods at which such goods in packaged form may be sold to the ultimate consumer and includes all taxes, duties, surcharge or cess, by whatever name called;
 - (b) where on the package of any specified goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price;
 - (c) where the retail sale price declared on packages of any specified goods is altered to increase the retail sale price at any stage before, during, or after the supply, such altered retail sale price shall be deemed to be the retail sale price;
 - (d) where different retail sale prices are declared on different packages for the sale of any specified goods above in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of valuation of the specified goods intended to be sold in the area to which the retail sale price relates.
 - (e) "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);
 - (f) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this clause."
2. This notification shall come into force on the 1st day of February, 2026.

PRAVIN BAKSHI,

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



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PART-IIA
GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2025.

No.ERTS (T) 3/2025/463. - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely: —

- Short title and commencement.** (1) These rules may be called as the Meghalaya Goods and Services Tax (Fifth Amendment) Rules, 2025.
(2) They shall come into force from 1st day of February, 2026.
- In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after rule 31C, the following rule shall be inserted, namely:—

"31D. Value of supply of goods on basis of retail sale price. - (1) Notwithstanding anything contained in the provisions of this Chapter, the value of supply of goods bearing the description specified in column (3), falling under the corresponding Chapter/heading/subheading/tariff item specified in column (2), of the Table below, shall be deemed to be the retail sale price declared on such goods, less the amount of tax as applicable, namely:-

Table

Sl. No.	Chapter/Heading/Subheading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	2106 90 20	Pan masala
2.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves].
3.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.
4.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (other than biris).

5.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion.
6.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion.

- (2) The amount of applicable tax referred to in sub-rule (1) shall be determined in the following manner, namely: —

Tax amount = (Retail sale price X tax rate in % of applicable taxes) / (100+ sum of applicable tax rate).

Explanation. — For the purposes of this rule, —

- (a) "applicable tax" means IGST or CGST or SGST or UTGST as the case may be.
- (b) "retail sale price" means the maximum price declared on goods at which such goods in packaged form may be sold to the ultimate consumer and includes all taxes, duties, surcharge or cess by whatever name called;
- (c) where on the package of any specified goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price;
- (d) where the retail sale price declared on packages of any specified goods is altered to increase the retail sale price at any stage before, during, or after the supply, such altered retail sale price shall be deemed to be the retail sale price;
- (e) where different retail sale prices are declared on different packages for the sale of any specified goods above in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of valuation of the specified goods intended to be sold in the area to which the retail sale price relates."
3. In the said rules, in rule 86B, in the first *proviso*, after clause (e), the following clause shall be inserted, namely: —
- "(f) the registered person other than a manufacturer shall be exempted from the provisions of this rule only in respect of goods specified under rule 31D, on which the tax has been paid by the supplier on the basis of retail sale price:".

PRAVIN BAKSHI,

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