

**SCHEDULE-I**  
**LIST OF EXEMPTED GOODS**  
**[SEE SECTION 8 (1) (a)]**

SL. No.	DESCRIPTION OF GOODS	CONDITIONS AND EXCEPTIONS	
1	Agricultural implement manually operated or animal driven		
2	Aids and implements used by handicapped persons		
3	Aquatic feed, poultry feed and cattle feed including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat brand.		
4	Betel leaves		
5	Books, periodicals and journals including maps, charts and globe.		
6	Charakha and Amber Charakha handlooms and handlooms fabrics and Gandhi Topi.		
7	Charcoal		
8	Coarse grains		
9	Condoms and contraceptive		
10	Cotton and silk, yarn in hank		
11	Curd, lassi, butter, milk and separated milk.		
12	Earthen pot		
13	Electrical energy		
14	Firewood except casurina and eucalyptus timber.		
15	Fishnets, fishnet fabrics and fish seeds, prawn/shrimps seeds.		
16	Fresh milk and pasteurized milk.		
17	Fresh plants, saplings and fresh flowers.		
18	Fresh vegetables other than onion and fruits.		
19	Garlic and ginger		
20	All bangles (except those made of precious metals).		
21	Human blood and blood plasma		
22	Indigenous handmade musical instruments.		
23	Kumkum, bindi, alta and sindur		
24	Meat, fish including dry fish commonly known as Ktung / Na.kam, prawn and other aquatic products when not cured or frozen, eggs and livestock and animal hair. . [ vide Notification NO.ERTS (T)34/2010/51 dt. 19 <sup>th</sup> August, 2010.)]		
25	National flag		
26	Organic manure including dung (Gobar)		
27	Non-judicial stamp paper sold by Government treasuries, postal items like envelope, post card etc. sold by government, rupee note, when sold to the Reserve Bank of India and Cheques, loose or in book form		
28	Raw wool		
29	Semen including frozen semen		
30	Silk worm laying, cocoon and raw silk		
31	Slate and Slate pencils.		
32	Tender green coconut		
33	Toddy, Neera and Arak.		
34	Unbranded bread		
35	Unprocessed and unbranded salt.		
36	Water other than (i) erated, mineral, distilled, medicinal, ionic, battery, demineralised water and (ii) water sold in sealed container		
37	Sugar.		
38	Textile fabric		
39	The words “unmanufactured tobacco” omitted by Government Notification No. ERTS(T)5/2010/203 dated 18 <sup>th</sup> March, 2015.		
40	Handmade safety matches.		
41	Rakhi.		
42	Sacred thread, commonly known as yagyopavit		
43	Idols made of clay.		
44	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice commonly known as		

	Khoi, Parched paddy or rice coated with sugar or gur commonly known as Murki.		
45	Husk including groundnut husk.		
46	Leaf plates and cups-pressed or stictched.		
47	Beehive.		
48	Unprocessed green leaves of tea.		
49	Kirpan		
50	Paddy, rice, wheat and pulses.		
51	Flour, atta, maida, suji and besan.		
52	Brand of Cereals.		
53	Pappad.		
54	Items covered by PDS except kerosene.		
55	De-oiled cake.		
56	Khadi garments/goods and made ups.		
57	Branded bread.		
58	Branded salt.		
59	All seeds other than oil seeds		
60	Goods taken under Custom Bond for re-export after manufacturing or otherwise.		
61	Petrol, diesel, Aviation Turbine Fuel.		
62			
63	Indigenous handmade soap. [ vide Notification NO.ERTS (T40/2002/399 dt. 17 <sup>th</sup> Dec. 2007.)( Omitted but added at Sl. 144 of Schedule II vide Notification No. ERTS (T) 40/2002/441 dt. 7 <sup>th</sup> Dec. 2010)		
64	Liquefied petroleum gas(domestic)[vide notification no. ERTS(T) 39/2008/150 dated 1st August 2011.]		
65	Kerosene sold through PDS (vide notification no. ERTS(T) 39/2008/150 dated 1st August 2011.)		

## 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 AAC Blocks vide No CTAS-18/2004 wef 4 <sup>th</sup> September 2015	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 <sup>th</sup> April, 2011. Government of India, Ministry of Finance, Department of Revenue.	5	

33	Dyes, that is to say (i) Acid dyes (ii) Alizarine dyes (iii) Bases (iv) Basic dyeses (v) Direct dyes (vi) Napthols (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.	5	
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 benezene, 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 ginglli 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 made of precious metals.	5	
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, pillow3 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, hankerchiefs, tables 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 and accessories thereof	5	
142	Biscuits (Branded and unbranded).	5	
143	Cashew nut (both processed and unprocessed).		
144	Indigenous handmade soap (w.e.f. 26 <sup>th</sup> 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	

**SCHEDULE – II A**  
**ITEMS UNDER CATEGORY OF I.T. PRODUCTS**  
**(See Serial 50 of Schedule II )**

Sl.No	Description.	
1	Word processing machines and Electronic typewriter.	
2	Electronic calculators.	
3	Computer system and peripherals, Electronic diaries.	
4	Parts and accessories of items listed in Serial number 1,2, and 3 of this part.	
5	D C Micromotors, stepper motor of an output not exceeding 37.5' watts.	
6	Parts of items listed in serial number 5.	
7	Uninterrupted Power Supply (UPS) and their parts.	
8	Permanent magnets and articles intended to become permanent magnets (ferrites).	
9	Electrical Apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries – current lien systems or for digital line systems; videophones.	
10	Microphones, multimedia speakers, Headphones, Earphones and combines Microphone/ Speaker Sets and their parts.	
11	Telephone answering machines.	
12	Parts of telephone answering machines.	
13	Prepared unrecorded media for sound recording.	
14	I.T. Software or any media.	
15	Transmission apparatus other than apparatus for radio broadcasting or T V broadcasting, transmission apparatus incorporating reception apparatus.	
16	Radio communication receivers, radio pagers.	
17	(i) Aerials, antennas and parts. (ii) Parts of items at serial numbers in 15 and16.	
18	LCD Panels, LED panels and parts thereof.	
19	Electrical resistors.	
20	Electrical capacitors, fixed variable or adjustable (pre-set) and parts thereof.	
21	Printed circuits.	
22	Switches, connectors and Relays for upto 5 amps at voltage not exceeding 250 Volts, Electronic fuses.	
23	Data/ Graphic Display tubes, other than Picture tubes and parts thereof.	
24	Diotes, transistors and similar semi – conductor devices, Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled I modules or made up into panels; light emitting diodes; Mounted peizo – electric crystals.	
25	Electronic Integrated Circuits and Micro – assemblies.	
26	Signals Generators and parts thereof.	
27	Optical fibre cables.	
28	Optical fibre and Optical fibre bundles and cables.	
29	Liquid Crystal devices, Flat panel display devices and parts thereof.	
30	Cathode ray oscilloscopes, Spectrum Analyzers, Cross-talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Net work & Logic analyzer and signal analyzer.	

**SCHEDULE – II B**  
**ITEMS UNDER INDUSTRIAL INPUTS AND PACKING MATERIALS**  
**(Serial 51 of Schedule II)**

Sl. No.	Heading No.	Sub Heading No.	Description.	
1	2	3	4	
1.	15.01	...	Animal (including fish) fats and oils, crude, refined or purified.	
2	15.06	...	Glycerol, crude, Glycerol Waters and Glycerol lyes.	
3	15.07	...	Vegetables waxes ( other than triglycerides),beeswax, other insect waxes and spermaceti, whether or not refined or coloured, degreas, residues resulting from the treatment of fatty substances or animal or vegetable waxes.	
4	15.08	...	Animal or vegetable fats boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of this chapter.	
5	17.02	...	Liquid glucose (non medicinal).	
6	...	2204.10	Denatured ethyl alcohol of any strength	
7	26.02	...	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 205 or more, calculated on the dry weight.	
8	26.03	...	Copper ores and concentrates.	
9	26.04	...	Nickel ores and concentrates.	
10	26.05	...	Cobalt ores and concentrates.	
11	26.06	...	Aluminium ores and concentrates.	
12	26.07	...	Lead ores and concentrates.	
13	26.08	...	Zinc ores and concentrates.	
14	26.09	...	Tin ores and concentrates.	
15	26.10	...	Chromium ores and concentrates.	
16	26.11	...	Tungsten ores and concentrates.	
17	26.12	...	Uranium or Thorium, ores and concentrates.	
18	26.13	...	Molybdenum ores and concentrates.	
19	26.14	...	Titanium ores and concentrates.	
20	26.15	...	Niobium, Tantalum, Vanadium or Zirconium ores and concentrates.	
21	26.16	...	Precious metal ores and concentrates.	
22	26.17	...	Other ores and concentrates.	
23	26.18	...	Granulated slag (slag sand) from the manufacture of iron or steel.	
24		2707.10	Benzole.	
25		2707.20	Toluene.	
26	...	2707.30	Xylol.	
27	...	2707.40	Naphthalene.	
28	...	2707.50	Phenols.	
29	...	2707.60	Creosote oil.	
30	...	2707.90	Carbon Black Feed Stock.	
31	...	2710.90	Normal Paraffin.	
32	...	2711.12	Butadine.	
33	...	2714.10	Bitumen.	
34	28.01	...	Fluorine, Chlorine, Bromine and Iodine.	
35	28.02	...	Sulphur, sublimed or precipitated; colloidal sulphur.	



36	28.03	...	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	
37	28.04	...	Hydrogen, rare gases and other non-metals.	
38	28.05	...	Alkali or alkaline-earth metals, scandium and yttrium, whether or not intermixed or inter alloyed, mercury.	
39	28.06	...	Hydrogen chloride (hydrochloric acid) chlorosulphuric acid.	
40	28.07	...	Sulphuric acid and anhydrides thereof; Oleum.	
41	28.08	...	Nitric acid; sulphonitric acids.	
42	28.09	...	Diphosphorus pentoxide; phosphoric acid and poly phosphoric acids.	
43	28.10	...	Oxides of boron; boric acids.	
44	28.12	...	Halides and halide oxides of non-metals.	
45	28.13	...	Sulphides of non-metals; commercial phosphorus trisulphide.	
46	28.14	...	Ammonia, anhydrous or in aqueous solution.	
47	28.15	...	Sodium hydroxide (caustic soda); potassium hydroxides (caustic potash); peroxides of sodium or potassium.	
48	28.16	...	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.	
49	...	2818.10	Aluminium hydroxides	
50	28.19	...	Chromium oxides and hydroxides.	
51	28.20	...	Manganese oxides.	
52	...	2821.10	Iron oxides and hydroxides.	
53	28.22	...	Cobalt oxides and hydroxides; commercial cobalt oxides.	
54	28.23	...	Titanium oxides.	
55	28.25	...	Hydrazine and hydroxylamine and their inorganic salts, other inorganic bases; other metal oxides, hydroxides and peroxides.	
56	28.26	...	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	
57	28.27	...	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
58	28.29	...	Chlorates and Perchlorates; Bromates and Perbromates; iodates and periodates.	
59	28.30	...	Sulphides; polysulphides..	
60	28.31	...	Dithionites and sulphonylates.	
61	28.32	...	Sulphides; thiosulphates.	
62		2833.10	Copper sulphate.	
63	28.34	...	Ni.	
64	28.35	...	Phosphinates (hypophosphites), phosphonates (phosphates); phosphates and polyphosphates.	
65	28.36	...	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium caobamate.	
66	28.37	...	Cyanide, cyanide oxides and complex cyanides.	
67	28.38	...	Fulminates, cyanates and thiocyanates.	
68	28.40	...	Borates; Peroxoborates (perborates).	
69	...	2841.10	Sodium dichromate.	
70	...	2841.20	Potassium dischromate.	
71	28.44	...	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	
72	28.45	...	Isotopes other than those of heading No.28.44; compounds inorganic or organic of such isotopes, whether or not chemically defined.	
73	28.46	...	Compounds, inorganic or organic, of rare earth metals of yttrium or scandium or of mixtures of these metals.	
74	28.48	...	Phosphides, whether or not chemically defined,	

			excluding ferrophosphorus.	
75	...	2849.10	Calcium Carbide.	
76	...	2901.90	Propylene.	
77	29.02	...	Cyclic hydrocarbons.	
78	29.03	...	Halogenated derivatives of Hydrocarbons.	
79	29.04	...	Sulphonated, nitred or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
80	...	2905.10	Methanol.	
81	...	2905.90	Di-ethylene Glycol, Mono Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol.	
82	29.06	...	Cyclic alcohols and their halogenated, sulphonate nitrate or nitrosated derivatives.	
83	29.08	...	Halogenated, sulphonated, nitrate or nitrosated derivatives of phenols or phenol- alcohols.	
84	29.09	...	Ethers, ether-alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated, derivatives.	
85	29.10	...	Epoxides, Epoxyalcohols, epoxyphenols and epoxyethers, with a threemembered ring and their halogenated, sulphonated, nitrated or nitrosated, derivatives.	
86	...	2910.00	Ephylene oxide.	
87	2911.	...	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonate, nitrated or nitrosated derivatives.	
88	29.12	...	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
89	29.13	...	Halogenated, sulphonate, nitrated or nitrosated derivatives of products of heading No.29.12.	
90	29.15	...	Saturated acyclic monocarboxylic acids, and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
91	29.10	...	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids ; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
92	29.17	...	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives.	
93	29.18	...	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
94	29.19	...	Phosphoric esters and their salts, including lactophosphates; their halogenated sulphonated, nitrated or nitrosated derivatives.	
95	29.20	...	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts, their halogenated sulphonated, nitrated or nitrosated derivatives.	
96	29.21	...	Amine-function compounds.	
97	29.22	...	Oxygen-function amino-compounds.	
98	29.23	...	Quaternary ammonium salts and hydroxides; lecithins and other phospholipids.	
99	29.24	...	Carboxamide-function compounds; amide-function compound of carbonic acid.	
100	29.25	...	Carboxamide-function compounds(including saccharin and its salts) and imine function compounds.	
101	29.26	...	Nitrile-function compounds.	
102	29.27	...	Diazo, Azo-or-azoxy-compounds.	

103	29.28	...	Organic derivatives of hydrazine or of hydroxylamine.	
104	29.30	...	Organo-sulphur compound.	
105	29.31	...	Ethylene Diamine Tetra Acetic Acid, Notrillo Triacetic Acid and their Derivatives.	
106	29.32	...	Heterocyclic compounds with Oxygen heteroatom (s) only.	
107	29.33	...	Heterocyclic compounds with Nitrogen heteroatom (s) only.	
108	29.34	...	Nucleic acids and their salts; other Heterocyclic compounds.	
109	29.35	...	Sulphonamides.	
110	29.38	...	Glycosides, natural or reproduced by synthesis and their salts, ethers and other derivatives.	
111	29.39	...	Vegetables alkaloids, natural or reproduced by synthesis and their salts, ethers and other derivatives	
112	29.42	...	Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives.	
113	32.01	...	Tanning extracts of vegetable origin; tannis and their salts, ethers, esters and other derivatives.	
114	32.02	...	Synthetic organic tanning substances; inorganic tanning substances;tanning preparations, whether or not containing natural tanning substances; enzymatic preparationg for pre-tanning.	
115	32.01	...	Colouring matter of vegetable or animal origin(including dyeing extracts but excluding animal black) whether or not chemically defined; of vegetable or animal origin as specified in Note 2 to this chapter.	
116	32.04	...	Synthetic organic colouring matter, whether or not chemically defined; preparations based on Synthetic organic colouring matter as specified in Note 2 to this chapter; Synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.	
117	32.06	...	Colour lakes; preparations based on colour lakes, as specified in Note 2 to this Chapter.	
118	...	3207.10	Glass frit and other glass, in the form of powder, granules or flakes.	
119	32.11	...	Prepared driers.	
120	...	3215.90	Printing ink whether or not concentrated or solid.	
121	35.01	...	Casein, cascinate and other Casein derivatives, casein glues.	
122	35.07	...	Enzymes; prepared enzymes not elsewhere specified or included.	
123	38.01	...	Artificial graphite; colloidal or semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, pastes or other semimanufacturers.	
124	38.02	...	Activated carbon, activates natural mineral products, animal black, including spent animal black.	
125	38.04	...	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugarred or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03.	
126	38.06	...	Rosin and resin acids, and derivatives thereof, rosin spirit and rosin oils, run gums.	
127	38.07	...	Wood tar, wood tar oils, wood creosote, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or on vegetables pitch.	
128	38.09	...	Finishing agents, dye carriers to accelerate the	

			dyeing or fixing of due stuffs and other products and preparations ( for example dressing nad mordants). Of a kind in textile, paper, leather or like industries, not elsewhere specified or included.	
129	38.12	...	Prepared rubber accelerators compounded plasticizers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilizers for rubber and plastics.	
130	38.14	...	Reducers and Blanket wash/roller wash used in the printing industry.	
131	38.15	...	Reaction initiator, reaction accelerators and catalytic preparations, not eleawhere specified or included.	
132	38.17	...	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.	
133	38.18	...	Chemical elements doped for use in electronics, in the form of discs, waters or similar forms; chemical compounds doped for use in electronics.	
134	38.23	...	Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols.	
135	...	3824.90	Retarders used in the printing industry.	
136	...	3901.10	LLDPE/LDPE	
137	...	3901.20	HDPE	
138	39.02	...	Polymers of propylene or of other olefins, in primary forms.	
139	...	3904.10	PVC.	
140	39.06	...	Acrylic polymers in primary forms.	
141	39.07	...	Polyacetals, other polyethers and epoxide resins in primary forms, polycarbonates, alkyd resins polyallytesters and other polyesters, in primary forms.	
142	...	3907.60	Polyethylene Terephthalate Chips.	
143	39.08	...	Polyamides in primary forms.	
144	39.09	...	Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms.	
145	39.10	...	Silicones in primary forms.	
146	39.11	...	Petroleum resins, coumarone- indene resins, polyternes, poysuophides, polysulphones and other products specified in Note 3 to this chapter, not elsewhere specified or included in primary forms.	
147	39.12	...	Cellulose and its chemical derivatives, and cellulose other, not elsewhere specified or included in primary forms.	
148	39.13	'''	Natural polymers ( for examples, alginic acid) and modified natural polymers( for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included in primary forms.	
149	39.14	...	Ion- exchangers based on polymers of heading nos. 39.01 to 49.13 in primary forms.	
150	39.19	...	Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.	
151	...	3920.32	Flexible plain films.	
152	39.23	...	Articles for the packing of goods, of plastics; namely boxes, cases, crates, containers, carboys, bottles, jerry cans their stoppers, lids, caps of plastics (but not including insulated ware).	
153	40.01	...	Natural rubber, balata, gutta percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips	
154	40.02	...	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strips;	

			mixtures of any product of heading No. 40.01 with any other product of this heading, in primary forms or in plates, sheets or strips.	
155	40.03	...	Reclaimed rubber in primary forms or in plates, sheets or strips.	
156	40.05	...	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strips, other than the forms and articles of unvulcanised rubber described in heading No.40.06.	
157	47.01	...	Mechanical wood pulp, chemical wood pulp, semi- chemical wood pulp and pulp of other fibrous cellulosic materials.	
158	48.19	...	Cartons (including flattened or folded cartons). Boxes (including flattened or folded boxes), cases, bags and other packing containers of paper, paperboard, whether in assembled or unassembled condition.	
159	48.21	...	Paper printed label and paperboard printed labels.	
160	48.23	...	Paper self adhesive tape and printed wrappers used for packing.	
161	...	5402.42	Partially oriented Yarn, Polyester Texturised Yarn and waste thereof.	
162	...	5503.20	Polyester Staple Fibre, Polyester Staple Fibre Fill.	
163	...	5505.10	Polyester Staple Fibre waste.	
164	...	6305.10	Sacks and bags of a kind used for the packing of goods of jute or of other textile based fibres of heading No.53.03.	
165	70.07	...	Carboys, bottles, jars, phials of glass, of a kind used for the packing of goods; stoppers, lids and other closures of glass.	
166	83.09	...	Stoppers, caps and lids ( including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.	
167	...	...	Zippers.	

**SCHEDULE-III**  
**[See Section 5 (1)]**

<b>Sl. No</b>	<b>Description</b>	<b>Rate of Tax (Paise in the rupee)</b>	
1	Articles of gold and silver including coin, bullion.	1	
2	Gold and silver including ornaments of personal wear.	1	
3	Precious stones such as diamond, emeralds, rubies, pearls and sapphires whether they are sold loose or as forming part of any article in which they are set.	1	
4	Platinum.	1	

**SCHEDULE-IV**

[See Section 5 (1)]

**No. ERTS (T) 7/2014/61. dt. 22<sup>nd</sup> Jan, 2015 – In exercise of the powers conferred by Section 112 of the Meghalaya Value Added tax Act 2003, Government is please to revise the rate of tax as appeared in Schedule IV as follows :-**

<b>Sl.No</b>	<b>Description</b>	<b>Rate of Tax (Paise in the rupee)</b>	
1	Work contract.	14.5	
2	Lease transactions.	14.5	
3	All other goods not covered by First, Second, Third and Fifth Schedule.	14.5	

**SCHEDULE-IV (A)**  
**[See Section 5 (2) (c)]**

Sl. No	Description of Work Contract	Percentage of deduction under section 5(2) (c).	
(1)	(2)	(3)	
1	Fabrication and installation of plants and machinery.	15%	
2	Fabrication and erection of structural works, including fabrication, supply and erection of iron trusses, purlines etc.	20%	
3	Fabrication and installation of cranes and hoists.	15%	
4	Fabrication and installation of elevators (lifts) and escalators.	15%	
5	Fabrication and installation of rolling shutters and collapsible gates.	15%	
6	Civil works like construction of building, bridges, road, rail roads etc.	25%	
7	Installation of doors, doorframes, windows, window frames and grills.	25%	
8	Supplying and fixing of tiles, slab, stones and sheets. (i) Supplying and fixing of mosaic tiles).	30%	
	(ii) ) Supplying and fixing of marble slab, polished granite stone and tiles (other than mosaic tiles).	20%	
	(iii) ) Supplying and fixing of slabs, stones and sheets other than those specified at item (i) and (ii) above.	20%	
9	Supplying and installation of air- conditioning equipments including deep- freezers, cold storages plants, humidification plants and dehumidifiers.	20%	
10	Supplying and installation of air- conditioner and air- coolers.	20%	
11	Supplying and fitting of electrical goods, supply and installation of electrical equipments including transformer.	10%	
12	Supplying and fixing of furniture and fixtures, partitions including contracts for interior decoration.	15%	
13	Construction of railway coaches on under-carriage supplied by railway.	20%	
14	Ship and boat building including construction of barges, ferries, tugs, trawlers and dredgers.	20%	
15	Sanitary fitting for plumbing for drainage etc.	15%	
16	Printing and polishing.	15%	
17	Construction of bodies of motor vehicles and Construction of trailers.	25%	
18	Insulation and lining of equipment, plant and machinery instruments, appliances of buildings.	15%	
19	Providing and laying pipes for purposes other than those specified in serial number 15 of this schedule.	15%	
20	(i) Providing and laying pipes (other than steel pipes) other than those specified in serial number 15 of this schedule.	15%	
	(ii) Providing and laying steel pipes for purposes other than those specified in serial number 15 of	15%	



	this schedule.		
	(iii) Providing and boring, drilling and fitting of all types of pipes.	30%	
21	Programming and providing of computer softwares.	15%	
22	Fabrication, testing and reconditioning of metallic gas cylinders.	20%	
23	Tyre re-treading.	15%	
24	Processing and supplying of photograph, photo prints, photo negatives (including photographing with camera, X-ray and other scanning materials).	15%	
25	Supplying and installation of electronic instruments, equipments and devices.	10%	
26	Supplying and installation of fire fighting equipments and devices.	10%	
27	Electroplating and anodizing.	25%	
28	Rowing, canning and packing of goods.	25%	
29	Lamination, rubberisation, coating and similar process.	25%	
30	Printing and block making.	20%	
31	Supply and erection of weighing machines and weigh bridges.	15%	
32	Supplying and installation of submersible and centrifugal pump sets.	20%	
33	Dyeing and printing Textiles.	20%	
34	Construction on tankers on motor vehicles, chassis.	20%	
35	Supplying and fixing of door and window curtains including Venetian blinds and nets.	15%	
36	Work contract not covered by serial number 1 to 35.	20%	

**SCHEDULE-V**  
**(See Section 44.)**

Sl.No	Description of goods	Rate of Tax (Paise in the rupee)	
1	Liquor. (On the cost of Rum vide No. ERTS(T)39/2005/PT-I/20. dt.31.7.2006) ** (wef 15-MAR-2016 vide No. ERTS(T)24/2016/51 dt 15-mar-2016) (wef 15-MAR-2016 vide No. ERTS(T)24/2016/58 dt 15-mar-2017	40	
2	Lottery tickets.	20	
3	Molasses.	20	
4	Rectified Spirit.	20	
5	[Medicines and drugs]*[including vaccines, syringes and dressings, medicated ointments produced under drugs license, light liquid paraffin of IP grade]**(w.e.f. 9/11/2006 vide No. ERTS(T)37/2005/143 dt.15/12/2006). Medicine and drugs is revised from 4% to 5% w.e.f. 7/12/2010, vide letter No. ERTS (T) 12/2010/50 dt. 26/4/2011.	5%	
6	i) Cigarette, cheroots, cigar, bidi, smoking mixture. Vide Notification No. ERTS(T)5/2010/203 dated 18 <sup>th</sup> March, 2015.	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 vide Notification No. ERTS(T)5/2010/203 dated 18 <sup>th</sup> March, 2015.	20 %	
7	Gudka.	20 (W.e.f. 01/04/2007)	
8	Tea leaves vide notification no. ERTS(T)115/2011/40 dt. 1.Sept 2011	4%	