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Shillong, Tuesday, August 29, 2023

7th Bhadra, 1945 (S. E.)

PART-IV

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

NOTIFICATION

The 29th August, 2023.

No.LL(B).53/2002/613. – The Meghalaya Value Added Tax (Amendment) Ordinance, 2023 (Ordinance No. 4 of 2023) is hereby published for general information.

MEGHALAYA ORDINANCE NO. 4 OF 2023

Promulgated by the Governor on 25th August, 2023.

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 29th August, 2023.

THE MEGHALAYA VALUE ADDED TAX (AMENDMENT) ORDINANCE, 2023

**An
Ordinance**

further to amend the Meghalaya Value Added Tax Act, 2003 (Meghalaya Act No. 2 of 2005).

Whereas the Legislature of the State of Meghalaya is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action to give effect to the provisions as of the said Ordinance:

Now, therefore, in exercise of the power conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Meghalaya is pleased to promulgate in the Seventy fourth Year of the Republic of India, the following Ordinance, namely, -

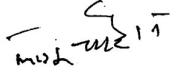
Short title and commencement.

1. (1) This Ordinance may be called the Meghalaya Value Added Tax (Amendment) Ordinance, 2023.
- (2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.


Amendment of Section 44.

2. In the Meghalaya Value Added Tax Act, 2003, in section 44, in the *proviso* for the words "Bonded Warehouse" the words "Central Bonded Warehouse" shall be substituted.

Dated Raj Bhavan,
Shillong, the 25th August, 2023.


PHAGU CHAUHAN,
Governor of Meghalaya.

Dated Shillong,
The 29th August, 2023.


S. K. SANGMA,
Deputy Secretary to the Govt. of Meghalaya,
Law (B) Department.