



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 23

Shillong, Wednesday, February 18, 2026

29th Magha, 1947 (S. E.)

PART-V

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 18th February, 2026.

No.LB.38/LA/2026/3. – The Meghalaya Value Added Tax (Amendment) Bill, 2026 introduced in the Meghalaya Legislative Assembly on the 18th February, 2026 together with the Statement of Objects and Reasons is published under Rule 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

THE MEGHALAYA VALUE ADDED TAX (AMENDMENT) BILL, 2026

A

BILL

further to amend the Meghalaya Value Added Tax Act, 2023.

Be it enacted by the Legislature of the State of Meghalaya in the Seventy-seventh year of the Republic of India as follows:-

Short title and commencement

1. (1) This Act may be called the Meghalaya Value Added Tax (Amendment), Act, 2026.

(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 (Act No. 2 of 2005), in Section 44 in the *proviso* for the words "Bonded warehouse" wherever they occur, the words "Central Bonded Warehouse" shall be substituted.

STATEMENT OF OBJECT AND REASONS

Whereas it is found necessary to amend the existing proviso to Section 44 of the MVAT Act, 2003, to substitute the words "Bonded Warehouse" with the words "Central Bonded Warehouse" in order to maintain the levy and collection of the tax on IMFL products at the first point of sale, for the purpose of improving efficiency in collection and enforcement,

Hence the proposed amendment.

(Minister in Charge)

Taxation Department.

MALTHUS S. SANGMA,

Secretary,

Meghalaya Legislative Assembly.

FINANCIAL IMPLICATION

The provisions of this amendment will be implemented by the existing Officers and staff of the Taxation Department and will not entail additional expenditure on this account.