

**GOVERNMENT OF MEGHALAYA  
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT**

**Circular**

*Dated Shillong, the 26<sup>th</sup> Oct, 2017*

**No. ERTS (T) 70/2017/23** - This circular is issued for general information of all the Drawing and Disbursing Officers who are required to deduct Tax at Source under the repealed Meghalaya Value Added Tax Act, 2003, the Central/Meghalaya/Integrated Goods and Services Tax Act, (CGST/MGST/IGST) 2017 regarding the following provisions of the CGST/MGST Acts.

- (i) (a) Till such time the provision of Section 51 of the CGST/MGST Acts and clause (x) of Section 20 of the IGST Act is notified, **no tax is to be deducted** under the provisions of the Central/Meghalaya/Integrated Goods and Services Tax Act, 2017 for all Goods or Services or both supplied and the bill or invoice thereof has been raised **on or after 1.7.2017**.
- (b) The Goods and Services Tax Network (GSTN) for registration of Drawing and Disbursing Officers (DDO) as Tax Deductors under GST is now open. All concerned DDOs are advised to complete the registration process at the earliest before actual deduction of the tax is notified by the Central and State Governments which will be communicated in due time.
- (b) The supplier of the Goods and Services or both who received payment(s) without deduction of tax at source of the CGST/MGST/IGST is to furnish a declaration in the format enclosed as Annexure-A if the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees.
- (ii) Tax is to be deducted at source under the provisions of the Meghalaya Value Added Tax Act, 2003 if the Goods have been supplied and the Invoice or the Bill thereof has been raised **before the appointed date i.e. 1.7.2017**.

*Sd/-*

*P. W. Ingty*

***Additional Chief Secretary to the Government of Meghalaya  
Excise, Registration, Taxation & Stamps Department.***

**Memo No. ERTS (T) 70/2017/23 –A,**

*Dated Shillong, the 26<sup>th</sup> Oct, 2017*

**Copy to:-**

1. P.S. to Chief Minister for favour of information of the Chief Minister.
2. P.S. to Minister i/c Taxation for favour of information of the Minister.
3. P.S. to the Chief Secretary for favour of information of the Chief Secretary.
4. P.S. to the Addl Chief Secretary i/c ERTS Department for favour of information of the Addl. Chief Secretary.
5. Principal Accountant General (Audit), Meghalaya, Shillong.
6. Accountant General (A&E), Meghalaya, Shillong.
7. The Secretary to the Govt. of Meghalaya, Excise, Registration, Taxation & Stamps Department.
8. The Secretary to the Govt. of Meghalaya, Finance Department.
9. The Commissioner of Taxes, Meghalaya, Shillong for information and necessary action.
10. All Deputy Commissioners/ Sub Divisional Officers.
11. ~~The~~ Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.
12. The Superintendent of Taxes concerned for information and necessary action.
13. All Administrative Departments for favour of information and necessary action.
14. All Head of Departments for favour of information and necessary action.

By orders, etc

*Bejpe*

***Under Secretary to the Government of Meghalaya  
Excise, Registration, Taxation & Stamps Department***

*ek*