

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

**Notification**

*Dated Shillong, the 31<sup>st</sup> Jan, 2018.*

No. ERTS (T) 65/2017/Pt/244 - In exercise of the powers conferred by clause (91) of Section 2 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017 and herein after called "the Act") and subject to sub-section (2) of Section 5 of the Act, the Commissioner of State Tax hereby assigns the officers in column No. (6) of the table below the functions as the proper officers in relation to the various Sections of the Act or the Rules made thereunder given in the corresponding entry in columns (4) & (5) of the said table.

Sl. No.	Chapter as per MGST Act	Description of Chapter	Section and sub section	Rule and sub rule	Designation of Officer
1	2	3	4	5	6
1.	III	Levy or Collection of Taxes	Sub section (5) of Section 10	Rule 6	Not below Superintendent of Taxes
2.	VI	Registration	Sub section (8) of Section 25 Sub section (1) of Section - 27 Section - 28, 29, 30	Rule 9, 10, 12, 16, sub rule (2) of Rule 17, Rule 19, Rule 22, 23, 24, 25	Not below Superintendent of Taxes
3.	VIII	Accounts & Records	Sub section (6) of Section - 35	Sub rule (6) of Rule 56 sub rule (2) & (3) of Rule 57	Not below Superintendent of Taxes
				Sub rule (17) of Rule 56 & sub rule (5) of Rule 58	Not below Inspector of Taxes
4.	IX	Returns		Rule 68	Not below Superintendent of Taxes
				sub rule (2) of Rule 82, sub rule (2) of Rule 83	Not below Assistant Commissioner of Taxes

5.	X & XI	Payment of Tax & Refunds	Sub section (5), (6), (7) & (10) of Section 54	sub rule (4) of Rule 86 and explanation thereof, sub rule (11) of Rule 87, sub rule (2) & (3) of Rule 90, sub rule (2) & (3) of Rule 91, Rule 92, explanation to Rule 93, 94, sub rule (6) & (7) of Rule 96, sub rule (2) of Rule 97	Not below Assistant Commissioner of Taxes
6.	XII	Assessment	Sub section (1), (2), (3) of Section – 60.	Sub rule (2), (3), (4),(5) & (7) of Rule 98	Not below Assistant Commissioner of Taxes
			Sub section (1), (3) of Section 61, sub section (1) of Section 62, Section 63	Sub rule (1), (2), (3) of Rule 99 and sub rule (2) of Rule 100	Not below Superintendent of Taxes
			Sub section (1) of Section 64	Sub rule (3) of Rule 100	Not below Assistant Commissioner of Taxes
7.	XIII	Audit	Sub section (6) of Section 65	Sub rule (2), (3), (4) & (5) of Rule 101	Not below Assistant Commissioner of Taxes
8.	XIV	Inspection, Search & Seizure	Sub section (11) of Section – 67		Not below Inspector of Taxes
			Sub section (3) of Section – 68		Not below Inspector of Taxes
			Sub section (1) of Section 70		Not below Superintendent of Taxes
9.	XV	Demands & Recovery	Sub section (1), (2), (3), (5), (6), (7), (9), (10), of Section 73, sub section (1), (2), (3), (5), (6), (7), (9), (10), of Section 74	Sub rule (1), (2), (3) & (7) of Rule 142, Rule 143	Not below Superintendent of Taxes

			Sub section (2), (5), (6) of Section 75		Not below Superintendent of Taxes
			Sub-section – (2), (3), (6), (8) of Section 76		Not below Superintendent of Taxes
			Proviso to Section – 78		Not below Superintendent of Taxes
			Sub section (1) of Section 79	Sub rule (1), (3), (4), (5), (6), (7) of Rule 144, sub rule (1) & (2) of Rule 145, Rule 146, sub rule (1), (2), (3), (4), (5), (6), (7), (8), (10), (11), (12), (14), (15), of Rule 147	Not below Assistant Commissioner of Taxes
				Rule 150	Not below Superintendent of Taxes
				Sub rule (1), (2) & (3) of Rule 151, 152, 153, 155, 156.	Not below Assistant Commissioner of Taxes
10.	XIX	Offences and Penalties	Section – 127, sub section (3) & (6) of Section 129, sub section (2), (6) & (7) of Section 130		Not below Superintendent of Taxes
11.	XX	Transitional Provisions	Sub section (1) of Section 142		Not below Superintendent of Taxes

*Sd/-*

*P. W. Ingty*

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

**Memo No. ERTS (T) 65/2017/Pt/244-A**

**Dated Shillong, the 31<sup>st</sup> Jan, 2018**

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 Chief Secretary for favour of information of the Chief Secretary.

4. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
5. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001
6. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
7. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
8. All Deputy Commissioners
9. The Sub Divisional Officers.
10. All Administrative Departments.
11. All Heads of Department.
12. The Director, Printing and Stationery, Meghalaya, Shillong with a request to cause publication of the above Notification in the Gazette of Meghalaya Extra Ordinary issue and furnish this Department with 200 spare copies.
13. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
14. Accountant General (A & E), Meghalaya, Shillong-793001
15. Assembly Secretariat.
16. The Under Secretary to the Govt. of Meghalaya, Printing & Stationery Department .
- ✓ 17. The Joint Commissioner of Taxes, Meghalaya, Shillong.
18. The Deputy Commissioner of Taxes, Meghalaya, Shillong.
19. The Assistant Commissioner of Taxes, Meghalaya, Shillong.
20. All Superintendent of Taxes concerned.

Shri. L. Khongit, JCT

By order etc.,

*B. Singh*

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