

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

Notification

Dated Shillong, the 29th Jun, 2017.

No. ERTS(T) 65/2017/14 - In exercise of the powers conferred by sub-section (2) of section 7 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Meghalaya Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution.”

2. This notification shall come into force with effect from the **1st day of July, 2017.**

Sd/-
P. W. Ingty
Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.

Memo No. ERTS(T) 65/2017/14-A

Dated Shillong, the 29th Jun, 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 Chief Secretary for favour of information of the Chief Secretary.
4. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi.
5. P. S. to the Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
6. All Administrative Departments.
7. All Heads of Department.
8. All Deputy Commissioners/Sub Divisional Officers.
9. Financial Advisers/Finance and Accounts Officers, office of the Commissioner of Taxes/Shillong.
10. 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 500 spare copies.
11. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
12. Accountant General (A & E), Meghalaya, Shillong-793001
13. The Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
- ✓ 14. The Commissioner of Taxes, Meghalaya, Shillong for favour and necessary action.
15. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.
16. All Superintendent of Taxes.
17. Assembly Secretariat.

By order etc.,

Benzel

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