

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

**Notification  
No. 9/2018**

*Dated Shillong, the 25<sup>th</sup> Jan, 2018*

**No. ERTS(T) 65/2017/Pt/222** - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) ( hereafter in this notification referred to as “the said Act”) read with sub-section (3) of section 11 of the said Act, the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do , on the recommendations of the Council, makes the following amendments in the notification of the Government of Meghalaya No. ERTS(T)65/2017/45, dated the 15<sup>th</sup> November, 2017, published in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 247, dated the 30<sup>th</sup> November, 2017, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

“*Explanation 2.* - For the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23<sup>rd</sup> July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23<sup>rd</sup> July, 1996 and is applicable with effect from the 15<sup>th</sup> November, 2017.”.

*Sd/-*

*P. W. Ingty*

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



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 Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong.

*By order etc.,*

*Asymk*

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

Note: The principal notification No. ERTS(T)65/2017/45, dated the 15<sup>th</sup> November, 2017, published in the Gazette of Meghalaya, Extraordinary, Part IIA, No. 247, dated the 30<sup>th</sup> November, 2017.